

Canada Border Services Agency

2013–14

Departmental Performance Report

The Honourable Steven Blaney, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Catalogue No. PS35-3/2014E-PDF
ISSN 2368-3651

This document is available on the Canada Border Services Agency
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Foreword

Departmental Performance Reports are part of the Estimates family of documents. Estimates documents support appropriation acts, which specify the amounts and broad purposes for which funds can be spent by the government. The Estimates document family has three parts.

Part I (Government Expenditure Plan) provides an overview of federal spending.

Part II (Main Estimates) lists the financial resources required by individual departments, agencies and Crown corporations for the upcoming fiscal year.

Part III (Departmental Expenditure Plans) consists of two documents. Reports on Plans and Priorities (RPPs) are expenditure plans for each appropriated department and agency (excluding Crown corporations). They describe departmental priorities, strategic outcomes, programs, expected results and associated resource requirements, covering a three-year period beginning with the year indicated in the title of the report. Departmental Performance Reports (DPRs) are individual department and agency accounts of actual performance, for the most recently completed fiscal year, against the plans, priorities and expected results set out in their respective RPPs. DPRs inform parliamentarians and Canadians of the results achieved by government organizations for Canadians.

Additionally, Supplementary Estimates documents present information on spending requirements that were either not sufficiently developed in time for inclusion in the Main Estimates or were subsequently refined to account for developments in particular programs and services.

The financial information in DPRs is drawn directly from authorities presented in the Main Estimates and the planned spending information in RPPs. The financial information in DPRs is also consistent with information in the Public Accounts of Canada. The Public Accounts of Canada include the Government of Canada Consolidated Statement of Financial Position, the Consolidated Statement of Operations and Accumulated Deficit, the Consolidated Statement of Change in Net Debt, and the Consolidated Statement of Cash Flow, as well as details of financial operations segregated by ministerial portfolio for a given fiscal year. For the DPR, two types of financial information are drawn from the Public Accounts of Canada: authorities available for use by an appropriated organization for the fiscal year, and authorities used for that same fiscal year. The latter corresponds to actual spending as presented in the DPR.

The Treasury Board *Policy on Management, Resources and Results Structures* further strengthens the alignment of the performance information presented in DPRs, other Estimates documents and the Public Accounts of Canada. The policy establishes the Program Alignment Architecture of appropriated organizations as the structure against which financial and non-

financial performance information is provided for Estimates and parliamentary reporting. The same reporting structure applies irrespective of whether the organization is reporting in the Main Estimates, the RPP, the DPR or the Public Accounts of Canada.

A number of changes are being introduced in the DPRs for 2013–14 and future years to better support decisions on appropriations. Where applicable, and based on the readiness state of organizations, DPRs will provide financial, human resources and performance information in Section II at the lowest level of the organization's Program Alignment Architecture.

In addition, the DPR's format and terminology have been revised to provide greater clarity, consistency and a strengthened emphasis on Estimates and Public Accounts information. As well, departmental reporting on the Federal Sustainable Development Strategy has been consolidated into a new supplementary information table posted on departmental websites. This new table brings together all of the components of the Departmental Sustainable Development Strategy formerly presented in DPRs and on departmental websites, including reporting on the Greening of Government Operations and Strategic Environmental Assessments. Section III of the report provides a link to the new table on the organization's website. Finally, definitions of terminology are now provided in an appendix.

Minister's Message

As Minister of Public Safety and Emergency Preparedness, I am pleased to present to Parliament the Canada Border Services Agency's (CBSA) *2013–14 Departmental Performance Report*.



In December 2013, the CBSA marked its ten-year anniversary. The milestone was an occasion to recognize how the CBSA, over its ten-year history, has contributed to public safety by keeping illegal weapons off our streets, preventing illegal drugs from entering our communities, and removing inadmissible persons from our shores. During that same period, the Agency has also facilitated the arrival of hundreds of millions of lawful travellers, cleared tens of millions of commercial shipments, and collected billions in revenue.

For 2013–14 specifically, the CBSA welcomed close to 100 million lawful travellers, cleared more than 14 million commercial releases, made over 9,000 drug seizures, and removed almost 14,000 failed refugee claimants and other inadmissible persons from Canada.

This past year, the CBSA also launched measures to improve efficiency. To this end, the Agency expanded its Automated Border Clearance program at Pearson International Airport in Toronto to further reduce wait times. It launched a new Officer Induction Training Program to help ensure that CBSA officers have the tools they need to deliver high-quality border services in a changing environment. The Agency also continued to implement the *Beyond the Border Action Plan*. This included introducing new NEXUS lanes at several ports of entry across the country and announcing remote traveller processing pilot projects in Quebec and Manitoba, both designed to expedite legitimate cross-border travel.

As Minister responsible for the CBSA, I was proud to mark the Agency's ten-year anniversary in 2013–14. It was an occasion to look back on a record of achievements, and ahead to a future of high-quality border services to keep Canada safe and prosperous.

The Honourable Steven Blaney, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

Section I: Organizational Expenditure Overview

Organizational Profile

Appropriate Minister: The Honourable Steven Blaney, P.C., M.P.

Institutional Head: Mr. Luc Portelance

Ministerial Portfolio: Public Safety and Emergency Preparedness

Enabling Instruments: *Canada Border Services Agency Act, Public Safety and Emergency Preparedness Act*

Year of Incorporation / Commencement: 2003

Organizational Context

Raison d'être

The Canada Border Services Agency (CBSA) provides integrated border services that support national security priorities and facilitate the free flow of people and goods, including food, plants, animals and related products across the border.

Responsibilities

The CBSA is an integral part of the Public Safety Portfolio, which is responsible for integrated national security, emergency management, law enforcement, corrections, crime prevention and border management operations. Specific responsibilities include the following:

- Administering legislation that governs the admissibility of people and goods into and out of Canada;
- Identifying, detaining, and removing people who are inadmissible to Canada;
- Interdicting illegal goods at Canada's border;
- Protecting food safety, plant and animal health, and Canada's resource base;
- Administering trade legislation and agreements, including the enforcement of trade remedies that protect Canadian industry;
- Administering a fair and impartial redress mechanism; and
- Collecting duties and taxes on imported goods.

Examples of Acts Administered by the CBSA

- *Agriculture and Agri-Food Administrative Monetary Penalties Act*
- *Canada Border Services Agency Act*
- *Citizenship Act*
- *Criminal Code*
- *Customs Act*
- *Customs Tariff*
- *Excise Act*
- *Excise Tax Act*
- *Export and Import Permits Act*
- *Food and Drugs Act*
- *Health of Animals Act*
- *Immigration and Refugee Protection Act*
- *Plant Protection Act*
- *Special Import Measures Act*

CBSA Service Locations

- The CBSA provides services at multiple points across Canada and abroad, including the following:
- 117 land border crossings
 - 71 sufferance warehouses
 - 27 rail offices
 - 222 airports
 - 437 marine reporting sites
 - 12 ferry terminals
 - 10 cruise ship operations
 - 218 commercial vessel clearance facilities
 - 3 mail processing centres
 - 47 international offices

Strategic Outcome and Program Alignment Architecture

1 Strategic Outcome: International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks

1.1 Program: Risk Assessment

1.1.1 Sub-program: Intelligence

1.1.2 Sub-program: Targeting

1.1.3 Sub-program: Security Screening

1.2 Program: Secure and Trusted Partnerships

1.2.1 Sub-program: Trusted Traveller

1.2.2 Sub-program: Trusted Trader

1.3 Program: Admissibility Determination

1.3.1 Sub-program: Highway Mode

1.3.2 Sub-program: Air Mode

1.3.3 Sub-program: Rail Mode

1.3.4 Sub-program: Marine Mode

1.3.5 Sub-program: Postal

1.3.6 Sub-program: Courier Low Value Shipment

1.4 Program: Criminal Investigations

1.5 Program: Immigration Enforcement

1.5.1 Sub-program: Immigration Investigations

1.5.2 Sub-program: Detentions

1.5.3 Sub-program: Immigration Hearings

1.5.4 Sub-program: Removals

1.6 Program: Recourse

1.7 Program: Revenue and Trade Management

1.7.1 Sub-program: Anti-dumping and Countervailing

1.7.2 Sub-program: Trade Policy

1.7.3 Sub-program: Trade Compliance

Internal Services

Organizational Priorities

Priority	Type	Programs
Implement <i>'Beyond the Border: A Shared Vision for Perimeter Security and Economic Competitiveness'</i> with the United States.	Previously committed to	<ul style="list-style-type: none"> • Risk Assessment • Secure and Trusted Partnerships • Admissibility Determination

Summary of Progress

In 2013–14, the CBSA continued to move forward with the implementation of *Beyond the Border*, a major transformational initiative for the Government of Canada that focuses on improving the facilitation of trade and travel across Canada's border with the United States (U.S.) and protecting Canada's population from border-related risks. To ensure that substantial progress was made on CBSA-led *Beyond the Border* initiatives during the reporting year, the Agency conducted extensive engagement activities with U.S. Customs and Border Protection (U.S. CBP) and other key partners and stakeholders. For example, the CBSA maintained its support for the development of the Integrated Cargo Security Strategy (ICSS) through the launch of pilots as well as the expansion of the Entry/Exit initiative to all automated common land border ports of entry. In addition, the Agency completed Phase I and is commencing Phase II of the Truck Cargo pre-Inspection program and implemented Scenario-Based Targeting with great success.

The benefits of programs that help trusted travellers and businesses move more efficiently across the border were also enhanced. For instance, work continued towards harmonizing the Partners in Protection (PIP) program with the U.S. counterpart Customs-Trade Partnership Against Terrorism program (C-TPAT) to expedite border processes for members on the commercial side, and facilities to support Trusted Traveller Programs (e.g. NEXUS) were improved for the traveller stream. The CBSA exceeded its target of the percentage increase in Trusted Traveller Programs membership from previous fiscal year by over 5 percent. In addition, the Single Window Initiative was advanced and the Agency continued to work with the U.S. on joint action plans for physical infrastructure upgrades at small and remote ports of entry. Finally, the CBSA worked with the Canadian Air Transport Security Authority (CATSA) to implement a radio frequency identification (RFID) gate solution to process NEXUS members through CATSA security lines.

Priority	Type	Programs
Modernize the Agency's business.	Previously committed to	<ul style="list-style-type: none"> • Risk Assessment • Secure and Trusted Partnerships • Admissibility Determination • Criminal Investigations

		<ul style="list-style-type: none"> • Immigration Enforcement • Recourse • Revenue and Trade Management
Summary of Progress		
<p>During this reporting year, the Agency made significant progress in modernizing its business processes by transforming its programs to further improve the facilitation of international trade and travel across Canada's border and enhance the security of Canada's population through better internal and external harmonization of systems and approaches. As a noteworthy example of this commitment, under the Agency's Risk Assessment Program, the target for the average value of intelligence-led seizures was significantly surpassed due to several large seizures of cocaine through an increased focus on contraband.</p> <p>Also in 2013–14, the CBSA continued to advance the eManifest project while modernizing postal systems and processes and the Courier Low Value Shipment Program. Steps were also taken to complete the implementation of the new Targeting Business Model, and improve client service and the efficiency of processes for travellers by expanding the use of self-service kiosks (Automated Border Clearance) in large-volume international airports.</p> <p>In 2013–14, the Criminal Investigations Program was strengthened through continued focus on complex cases of immigration and import/export fraud. The Crown accepted 99 percent of CBSA referrals for prosecution. The CBSA also continued to support the Government of Canada's commitment to reform immigration and refugee processing, and progress was made in re-engineering and modernizing recourse processes. In addition, the integration of the CBSA's intelligence, criminal investigation, and inland enforcement responsibilities was enhanced and trade compliance was modernized through the launch of the tendering process of the Accounts Receivable Ledger, the first component of the CBSA's Assessment and Revenue Management initiative. Finally, the CBSA remained committed to supporting the Government of Canada's Free Trade Agreement negotiations in collaboration with the Department of Foreign Affairs, Trade and Development (DFATD).</p>		

Priority	Type	Programs
Implement the Change Agenda.	Ongoing	<ul style="list-style-type: none"> • Internal Services
Summary of Progress		
<p>The Agency successfully completed the implementation of its Change Agenda initiative, which was a transformative effort to accelerate the Agency's progress toward implementing the structure, capacity, processes and corporate culture required to continue to improve on the delivery of the CBSA's mandate. Implementing the Change Agenda was achieved through activities that centered on its three main themes: frontline service delivery, people management and management excellence.</p>		

The Agency entrenched service excellence as a core foundation for delivering border services through improvements to targeted service standards, as well as introducing new mechanisms for client feedback. For example, the CBSA has met its border wait time standards 98.2 percent of the time (10-minute service standard during weekdays) and 97.8 percent of the time (20-minute service standard during weekends and holidays), surpassing the Agency target of 95 percent; a significant achievement. In addition, the CBSA created an engaged and high-performing workforce to support the Agency's ability to deliver on its key priorities. To support the CBSA's renewal of its people management capacity and organizational culture, the Agency continued to engage employees, through targeted consultations, on how the CBSA can contribute to achieving the vision set out in Blueprint 2020 (over 90 percent employee participation rate).

In addition, the arming of frontline officers by 2016 is progressing well, as evidenced by 1,412 officers attending training in 2013–14 with a success rate of 95 percent. Information Management (IM) initiatives also continued to make progress in 2013–14 with the addition of 4,000 users to Apollo, the Agency's branding of GCDOCS.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to PAA*
Irregular Migration <i>The risk that the Agency will be unable to prevent irregular migration or intercept irregular migrants before they enter Canada.</i>	<ul style="list-style-type: none"> • Passenger information system enhancements and scenario-based targeting (SBT): A three-step phased approach to enhance targeting scenarios through system and program improvements. (Completed) • The development of the <i>Beyond the Border</i> Entry/Exit system to record and reconcile biographical information on travellers who enter and depart Canada. (Ongoing) • The first phase of Temporary Resident Biometric Program (TRBP) that enhances the existing temporary resident visa application and border verification processes. (Completed) 	<ul style="list-style-type: none"> • Risk Assessment • Admissibility Determination
Terrorism <i>The risk that individuals/groups with links to terrorism, or materials to support terrorist activities, will enter, exit, or transit Canada.</i>	<ul style="list-style-type: none"> • The development of the <i>Beyond the Border</i> Entry/Exit system to record and reconcile biographical information on travellers who enter and depart Canada. (Ongoing) • Passenger information system enhancements and SBT: A three-step phased approach to enhance targeting scenarios through system and program improvements. (Ongoing) • Risk rules and indicators for commercial goods: Increased flexibility to input, refine or remove targeting indicators for commercial goods. (Ongoing) • Advance information compliance monitoring and data 	<ul style="list-style-type: none"> • Risk Assessment • Admissibility Determination

	quality improvements: Multiple activities ongoing to systematically monitor Advance Commercial Information and Advance Passenger Information/Passenger Name Record to develop strategies to improve compliance. (Ongoing)	
Immigration Enforcement <i>The risk that inadmissible individuals posing significant criminal and/or security threats will not be removed from Canada.</i>	<ul style="list-style-type: none"> Establishing initiatives to reduce the abuse of the refugee determination system, and combat immigration fraud and human smuggling as a means to improve the integrity of Canada's immigration and refugee programs. (Ongoing) The development of the <i>Beyond the Border</i> Entry/Exit system to record and reconcile biographical information on travelers who enter and depart Canada. (Ongoing) Collaborating with Citizenship and Immigration Canada (CIC) to enhance sharing of information on travellers, immigration applicants and asylum seekers. (Completed) 	<ul style="list-style-type: none"> Risk Assessment Admissibility Determination Immigration Enforcement

* Some risks are linked to additional programs of the Program Alignment Architecture. This table identifies the programs with the greatest linkages to the risk.

In 2013–14, Irregular Migration, Terrorism, and Immigration Enforcement were the three external risks that ranked highest in terms of risk exposure for the CBSA. Progress made with respect to mitigation activities, as well as changes in the risk environment, have resulted in an Agency risk landscape that is now slightly improved.

Irregular Migration: Due to its economic stability, multicultural reputation, and high rate of accepting refugees, Canada is a primary destination for irregular migration. In 2013–14, significant progress was made in reducing the Agency's exposure to this risk with the CBSA establishing, for example, Entry/Exit and the TRBP initiatives to help the Agency facilitate legitimate travellers leaving and entering Canada. These measures have resulted in a decrease in the Agency's exposure to this risk.

Terrorism: Terrorism is recognized as a national security threat to Canada. Canada has been identified as a target by certain extremist groups, such as the Islamic State of Iraq and the Levant. The existence of 'insider threats' has been identified as an emerging national security trend. The CBSA responded accordingly with improvements to its intelligence capabilities and by implementing an enhanced scenario-based targeting methodology. The Agency also worked closely with its trusted law enforcement partners to better detect, identify and target high-risk individuals in advance before they arrive into Canada. As such, the Agency considers its exposure to this risk to have decreased.

Immigration Enforcement: The CBSA is mandated to remove inadmissible individuals posing significant threats to Canada. Information-sharing limitations and a lack of cooperation from

foreign governments on issues such as travel documents present a challenge to executing these removals. As such, the Agency was deemed to have high exposure to this risk when the RPP was developed. Since then, exposure to this risk has been reduced considerably as the CBSA, in collaboration with CIC, continues to implement the Refugee Reform initiatives that have reduced the abuse of Canada's refugee determination system, and through the development of strategic measures to combat immigration fraud and human smuggling. For example, the Assisted Voluntary Return and Reintegration (AVRR) pilot program resulted in 3,143 failed refugee claimants departing Canada.

Actual Expenditures

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	Difference (actual minus planned)
1,680,153,024	1,791,492,580	2,188,253,344	1,850,111,502	58,618,922

*The 2013–14 planned spending has been revised, as described on page 14, to align with the Agency's budget allocation exercise. The revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

Human Resources (Full-Time Equivalents [FTEs])

2013–14 Planned*	2013–14 Actual	2013–14 Difference (actual minus planned)
13,794	13,895	101

*The 2013–14 total planned FTEs aligns to the planned FTEs presented in the Agency's Report on Plans and Priorities. The 2013–14 planned FTEs by Program have been revised to align with the Agency's budget allocation at the beginning of the fiscal year.

In 2013–14, the Main Estimates were increased by \$52 million through Supplementary Estimates, \$75 million in transfers from the Treasury Board of Canada Secretariat's (TBS) central votes for collective agreements increases, and the reimbursement of costs related to parental leave and termination benefits and \$2 million in statutory adjustments at year end. The majority of the Supplementary Estimates increases were for the Agency's commitments, made in partnership with the U.S., to implement the *Beyond the Border Action Plan* initiatives, offset by transfers to other government departments, such as Shared Services Canada, in support of the Infrastructure Platform and increased mainframe capacity. In addition, the Agency received \$379 million of the previous year's unused authorities as per its two-year appropriation.

The 2013–14 spending authorities amounted to \$2,188 million, which included \$194 million of frozen funding the Agency was not able to spend. The Agency's actual expenditures were \$1,850 million. As a result, a balance of \$144 million was unspent in 2013–14, which represented 7percent of the total funds available to be spent. This amount will be reinvested in future years to deliver on commitments such as *Beyond the Border* initiatives and other major projects.

Budgetary Performance Summary for Strategic Outcome and Programs (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2014–15 Planned Spending	2015–16 Planned Spending	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)	2011–12 Actual Spending (authorities used)
Strategic Outcome: International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks								
Risk Assessment	139,253,528	223,266,716	155,301,134	140,296,656	198,749,688	167,659,403	121,511,557	117,258,228
Secure and Trusted Partnerships	46,555,054	35,671,318	42,062,245	41,432,038	70,513,025	40,998,175	31,564,355	33,246,592
Admissibility Determination	630,828,800	761,596,833	681,725,979	647,713,847	760,616,669	816,408,043	586,293,558	582,713,148
Criminal Investigations	23,619,993	18,455,867	23,391,775	23,391,775	26,188,466	31,415,641	26,441,935	27,184,823
Immigration Enforcement	144,658,085	128,050,987	164,911,279	158,549,531	196,904,695	173,297,292	150,469,520	150,516,396
Recourse	9,971,032	11,168,663	9,832,518	9,832,518	10,795,425	11,919,916	11,118,094	12,674,105
Revenue and Trade Management	74,836,493	97,167,938	73,918,165	69,117,374	89,465,342	90,169,773	73,463,331	75,965,178
Strategic Outcome Subtotal	1,069,722,985	1,275,378,322	1,151,143,095	1,090,333,739	1,353,233,310	1,331,868,243	1,000,862,350	999,558,470
Internal Services Subtotal	610,430,039	516,114,258	585,248,014	564,231,925	835,020,034	518,243,259	706,493,658	835,738,480
Total	1,680,153,024	1,791,492,580	1,736,391,109	1,654,565,664	2,188,253,344	1,850,111,502	1,707,356,008	1,835,296,950

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise, including the Internal Services realignment. The revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

In anticipation of the 2013–14 fiscal year, the CBSA undertook a significant transformation to strengthen the financial and human resources management internal control frameworks. This was as a direct result of the cumulative financial effects of the Operating Budget Freeze, Strategic Operating Review and Deficit Reduction Action Plan which are part of the Government of Canada's priority to maximize the use of spending authorities.

As part of the Agency's transformation, increased efforts were deployed to strengthen robustness in areas such as information and technology costing and management of projects, long-term capital and investment planning, and the management of human resources with ceilings delineating permanent from temporary human resources authorities and requirements.

As a result, the Agency undertook a budget review and reallocation exercise in 2013–14 resulting in the realignment and revision of planned spending between programs. This exercise resulted in a further review of the Agency's Internal Services expenditures, which demonstrated that some expenditures reported under Internal Services should be budgeted and charged to other program activities. In addition, the Agency revised its 2013–14 planned spending to reflect the Agency's budget allocation exercise, which included the Agency's Main Estimates authorities and a portion of the carry-forward of 2012–13 unspent funding.

These adjustments have been reflected in the revised planned spending figures and FTEs as shown throughout this report. A summary of the changes is included in the chart below. Planned spending excludes anticipated funding for new initiatives and any funding from Treasury Board central votes for items such as severance and parental benefits.

Program	Main Estimates	Internal Services Realignment*	Other Adjustments**	Revised Planned Spending
Risk Assessment	139,253,528	60,298,542	23,714,646	223,266,716
Secure and Trusted Partnerships	46,555,054	10,025,547	(20,909,283)	35,671,318
Admissibility Determination	630,828,800	156,945,697	(26,177,664)	761,596,833
Criminal Investigations	23,619,993	2,685,621	(7,849,747)	18,455,867
Immigration Enforcement	144,658,085	8,239,211	(24,846,309)	128,050,987
Recourse	9,971,032	654,354	543,277	11,168,663
Revenue and Trade Management	74,836,493	24,846,639	(2,515,194)	97,167,938
Internal Services	610,430,039	- 263,695,611	169,379,830	516,114,258
TOTAL	1,680,153,024	-	111,339,556	1,791,492,580

*As referred to in the 2014–15 RPP and Main Estimates.

**Other adjustments include a portion of the anticipated carry forward funding as well as adjustments to statutory items. The figures also reflect the realignment of funding between programs.

The Agency continues to undertake additional transformation initiatives. Over the next three cycles of planning and performance reporting, the Agency will be implementing a robust financial management framework, adding significant functionality to the financial and project management systems, and reviewing the supporting processes. Furthermore, the CBSA is moving forward with a revision to its Program Alignment Architecture (PAA) to better reflect the Agency's program delivery and to ensure better alignment between the PAA and the Agency's financial reporting structure. These upcoming changes will facilitate effective financial planning, monitoring and reporting thereby reducing potential variances. Therefore, the Agency will only be in a position to report at the sub-program level, at the earliest, for the 2016–17 fiscal year.

As noted earlier and in both the 2014–15 RPP and Main Estimates, the Agency undertook the review of Internal Services planned spending and actual spending. This exercise, completed in 2013–14, resulted in the realignment of both internal services planned spending and actual spending, while ensuring compliance with the Government of Canada expenditure coding policies. As a result, significant variances can be seen when comparing previous year's actual spending to 2013–14 actual spending by program.

While the planned and actual spending for Internal Services was realigned, the Agency was not able to realign the Main Estimates and total authorities for 2013–14. The effects of the internal services realignment will be reflected by Program as part of the 2015–16 Main Estimates and Report on Plans and Priorities.

Alignment of Spending With the Whole-of-Government Framework

Alignment of 2013–14 Actual Spending With the Whole-of-Government Framework¹
(dollars)

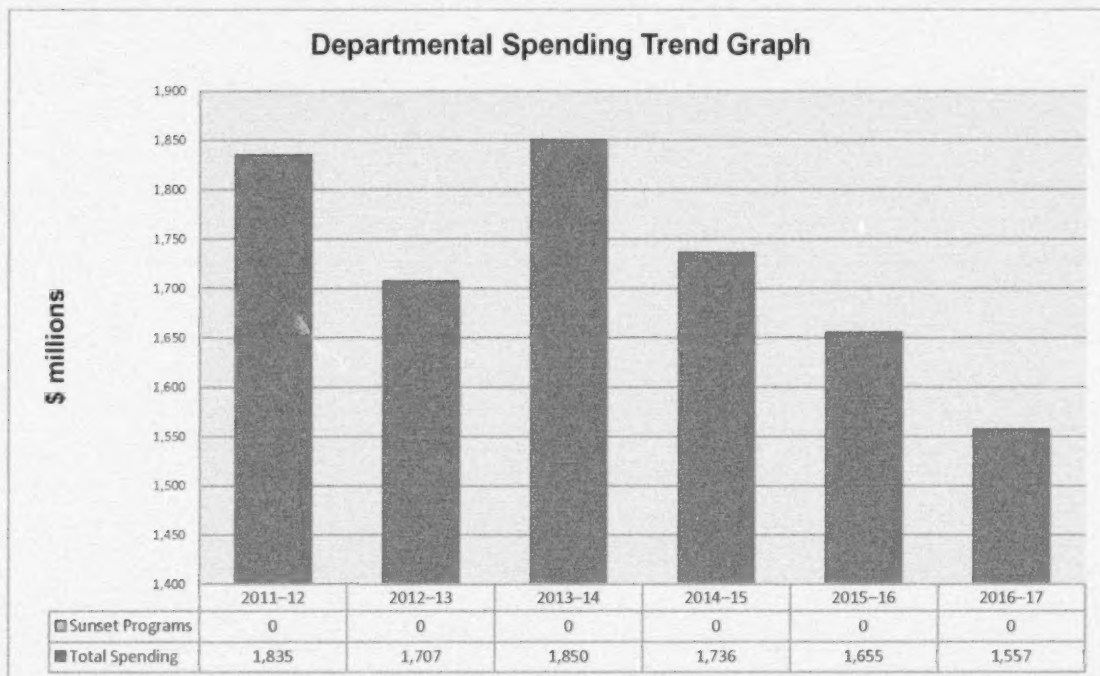
Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2013–14 Actual Spending
International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.	Risk Assessment	International Affairs	<u>A safe and secure world through international engagement</u>	167,659,403
	Secure and Trusted Partnerships	International Affairs	<u>A safe and secure world through international engagement</u>	40,998,175
	Admissibility Determination	Social Affairs	<u>A safe and secure Canada</u>	816,408,043
	Criminal Investigations	Social Affairs	<u>A safe and secure Canada</u>	31,415,641
	Immigration Enforcement	Social Affairs	<u>A safe and secure Canada</u>	173,297,292
	Recourse	Economic Affairs	<u>A fair and secure marketplace</u>	11,919,916
	Revenue and Trade Management	Economic Affairs	<u>A fair and secure marketplace</u>	90,169,773

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Economic Affairs	108,336,601	102,089,689
Social Affairs	908,103,687	1,021,120,976
International Affairs	258,938,034	208,657,578

1. Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>

Departmental Spending Trend



In 2011–12, the Agency's expenditures of \$1,835 million were a result of increased spending to meet Government of Canada Economic Action Plan initiatives.

In 2012–13, as compared to 2011–12, the Agency's spending decreased mainly due to the transfer of responsibilities to Shared Services Canada², coupled with Budget 2012 Deficit Reduction Action Plan savings of \$31.3 million.

In 2013–14, the Agency met Budget 2012 savings targets, reducing expenditures by \$72.8 million. The net increase in Agency expenditures is primarily due to increased investments in initiatives announced as part of the *Beyond the Border Action Plan*.

The Agency's planned spending is reduced in 2014–15 through to 2016–17 due to the ongoing Budget 2012 savings of \$143.4 million, and the planned completion of several large projects and

² On August 4, 2011, the Government of Canada announced the creation of Shared Services Canada (SSC). SSC will streamline and reduce duplication in email, data centres and networks across 44 departments and agencies, including the CBSA. As a result, the CBSA's funding related to these IT activities was transferred to SSC.

initiatives such as eManifest; Postal Modernization; execution, planning, sourcing and definition phase of CBSA Assessment and Revenue Management (CARM); arming of border services officers; Refugee Reform-related initiatives; and the 2015 Pan American and Parapan American Games. Furthermore, the Agency's planned spending will be reduced as *Beyond the Border Action Plan* commitments and activities are completed.

Starting in 2016–17, the Agency's funding stabilizes at \$1,557 million in planned spending per year.

Estimates by Vote

For information on the CBSA's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2014* on the Public Works and Government Services Canada website.¹

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome:

International trade and travel is facilitated across Canada's border and Canada's population is protected from border-related risks.

Program 1.1: Risk Assessment

Description

The Risk Assessment Program “pushes the border out” by seeking to identify high-risk people, goods and conveyances as early as possible in the travel and trade continuum to prevent inadmissible people and goods from entering Canada. This benefits the travelling public and the trade community by enabling the Agency to focus its examination and interdiction activities on high-risk people and goods, thereby facilitating the entry of low-risk travellers and goods. The Agency uses automated risk assessment systems and intelligence to identify potential risks to the security and safety of people and goods.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
139,253,528	223,266,716	198,749,688	167,659,403**	(55,607,313)

*The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency’s budget allocation exercise of which \$60 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

**The Agency’s actual spending is lower than its planned spending by \$55.6 million. Of this amount, the Agency reallocated \$16 million to other Programs throughout the year to address Agency requirements. The remaining variance was related to delays in staffing of Intelligence Officers while the Agency addressed recruitment capacity at the Rigaud training facility, coupled with challenges in security clearance capacity and attrition.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
1,594	1,315**	(279)

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency’s budget allocation exercise

**See related explanation of variance below “Budgetary Financial Resources” table above.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Potential threats to the safety and security of Canada, such as inadmissible goods and people, are identified, assessed and intercepted prior to arrival	Percentage of threats that led to a result	18%	18%

Performance Analysis and Lessons Learned

The Risk Assessment Program achieved its expected result in 2013–14 by meeting its target for the identification, assessment and interception of inadmissible goods and people prior to their arrival in Canada. The progress made in several initiatives has contributed to this accomplishment, including:³

- Continued advancements in the eManifest project;
- The implementation of an enhanced scenario-based passenger targeting methodology; and
- The implementation of a new Targeting Business Model to standardize the delivery of targeting activities.

Also in 2013–14, the CBSA continued to support Public Safety-led preclearance negotiations with the U.S. to create a Land, Rail and Marine Agreement, and to update the existing preclearance agreement for the air mode. While significant progress has been made, negotiations are ongoing.

Finally, progress was made with respect to the development and implementation of the Integrated Cargo Security Strategy (ICSS). As outlined in the *Beyond the Border Action Plan*, the CBSA and the U.S. Customs Border Protection (CBP) are responsible for developing the joint ICSS to identify and mitigate risks related to screening inbound cargo arriving from offshore to be “cleared once, accepted twice.” As part of the ICSS, in 2013–14, the CBSA and Transport Canada jointly launched the Preload Air Cargo Targeting (PACT) Initiative pilot. The pilot involves the identification of national and aviation security risks through a risk assessment of

³ It must be noted that in the 2013–14 RPP, plans for the Postal Program (1.3.5) and the Courier Low Value Shipment Program (1.3.6) were identified within the highlights of the Risk Assessment Program (1.1). For this document, the Postal Program and Courier Low Value Shipment Program will be discussed within Sub Programs 1.3.5 and 1.3.6 respectively.

preload air cargo data from voluntary air carriers and freight forwarders prior to the arrival of inbound cargo from a foreign port of entry. While this has contributed to pushing the border out, an automated system would increase pre-load targeting abilities. Discussions have taken place with other government departments to address the challenges identified under the pilot, including information sharing limitations.

Sub-Program 1.1.1: Intelligence

Description

The Intelligence Program collects, analyzes and distributes actionable intelligence regarding people, goods, shipments or conveyances bound for or leaving Canada to help the CBSA and other law enforcement partners identify people, goods, shipments or conveyances that may be inadmissible or pose a threat to the security of Canada. CBSA officers located within Canada, at ports of embarkation or at posts abroad assess information collected from a wide range of sources. In addition, the CBSA provides timely, accurate, strategic, operational and tactical intelligence advice to government authorities, like-minded counterpart nations and stakeholders related to threats to national security, including information on terrorism, weapons proliferation, war crimes, organized crime, smuggling, immigration fraud and irregular migration, fraudulent documentation, and border enforcement. Intelligence products such as lookouts, alerts, scientific reports, and threat and risk assessments inform, support and enhance the Agency's screening and targeting capabilities and other CBSA programs (such as Admissibility Determination, Criminal Investigations and Immigration Enforcement). A lookout is reliable, accurate and actionable intelligence on actual or suspected infractions or criminal activities that may result in the interception of inadmissible people. A lookout takes the form of an electronic file record. A lookout "hit" will "flag" or identify particular individuals, including corporations, and specific goods, conveyances or shipments. A lookout "hit" requires a mandatory referral to a secondary examination.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Reliable, accurate and actionable intelligence resulting in the interception of inadmissible people	Percentage of people found to be inadmissible as a result of a lookout	TBD*	N/A*
Reliable, accurate and actionable intelligence resulting in the interception of inadmissible goods, shipments and/or conveyances	The average value of intelligence led seizures is higher than that of non-intelligence led seizures	4 times larger	41.4 times larger**

*A target and actual result for the percentage of people found inadmissible is not available due to systems replacements and upgrades. The expectation is to measure this performance indicator beginning in fiscal 2015–16.

** The target for the average value of intelligence-led seizures was significantly surpassed, due to several large seizures of cocaine through an increased focus on contraband.

Performance Analysis and Lessons Learned

The Intelligence Program is considered to have achieved its expected results, through delivering reliable, accurate and actionable intelligence resulting in the interception of inadmissible goods, shipments and conveyances. In 2013–14, the Agency mobilized intelligence, criminal investigations, and inland enforcement program resources by establishing aggressive performance targets in critical priority areas, which led to seizing more than twice the amount of cocaine relative to the previous year.

Sub-Program 1.1.2: Targeting

Description

The Targeting Program identifies people and goods bound for Canada that may pose a threat to the security and safety of the country. The CBSA uses a number of automated advance information sources from carriers and importers to identify people, goods and conveyances that may pose a threat to Canada. Advance Passenger Information and Advance Commercial Information provide the CBSA with electronic pre-arrival information on people and goods that can be used to perform risk assessments in advance of their arrival in Canada. Known threats are identified when there is a match against an enforcement database entry. People and goods that

are identified as posing a threat to Canada are referred for verification and examination upon their arrival at a port of entry.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Air passengers that pose a threat to the security and safety of Canada are identified prior to their arrival	Percentage of air passengers targeted for contraband examination that yielded a result	2.5%	1.8%*
Marine containers and contents that pose a threat to the security and safety of Canada are identified prior to their arrival	Percentage of marine containers targeted for contraband and Food, Plant and Animal (FPA) examination that yielded a result	1%	1.5%

* Work undertaken to validate and refine this measure continued into 2013–14, as the result of modification to data capture methods due to centralization of traveller targeting. The percentage result is within a tolerance limit that encompasses fluctuations in refinement of recorded results.

Performance Analysis and Lessons Learned

In 2013–14, the Targeting Program made progress in establishing the Centralized Business Model, and in successfully implementing a more streamlined risk assessment process. The new business model includes the implementation of the new Targeting Policy, the centralizing of targeting to the National Targeting Centre, and the continued development and improvement of risk indicators to accurately identify inbound goods that may pose a risk to Canada.

Also in 2013–14, advancements continued to be made to the eManifest project, which requires the electronic reporting of cargo, conveyance, crew, and importer data to facilitate the risk assessment of shipments before arrival in Canada. In June 2013, electronic systems were deployed that allow freight forwarders in all modes of transportation to transmit electronic house bill data prior to arrival into Canada. In addition, system functionality for the transmission of

cargo and conveyance data from highway and rail carriers is now in place. Though advance electronic reporting is not yet mandatory, the CBSA continues to work with clients during the voluntary period to ensure they are ready once enforcement regulations are introduced. Finally, the eManifest Data Warehouse, which includes commercial import cargo and release data, became operational in 2013–14. With this in place, the Targeting Program is now equipped with enhanced analytic capabilities.

Also in 2013–14, to increase the Agency's ability to respond to new and emerging risks, the Agency implemented an enhanced scenario-based passenger targeting methodology. In support of this initiative, the CBSA collaborated with its key trusted international partners. The Agency partnered with the U.S., United Kingdom, Australia, and New Zealand to develop scenarios to improve its ability to identify trends in transnational criminal activity and national security threats.

Sub-Program 1.1.3: Security Screening

Description

The Security Screening Program is responsible for the security screening of foreign nationals who have been referred to the CBSA by a CIC visa officer abroad or in Canada, and who are seeking to come to Canada as a permanent resident, temporary resident (e.g., visitor) or refugee, or are already in Canada and seeking to remain as a temporary or permanent resident.

The CBSA is responsible for ensuring that there are no security concerns related to the individual seeking entry to Canada (e.g., counter-terrorism, counter-espionage, war crimes, crimes against humanity and organized crime) and, based on a thorough screening exercise (including the review of information and intelligence from a wide variety of internal and external sources), makes a recommendation to CIC on the admissibility of the individual. This program is also responsible for determining the admissibility of senior diplomats being posted to Ottawa to ensure that they meet the admissibility requirements of the *Immigration and Refugee Protection Act*.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Persons who may be a national security concern are found to be inadmissible to Canada <i>*National Security Screening includes cases pertaining to sections 34, 35 and/or 37 of the Immigration and Refugee Protection Act</i>	Percentage of all negative CBSA recommendations to Citizenship and Immigration relating to Permanent Residents that result in a finding of inadmissibility <i>*Includes refusals under other sections of the Act and remedies to overcome inadmissibilities</i>	95%	N/A**
	Percentage of all negative CBSA recommendations to Citizenship and Immigration relating to Temporary Residents that result in a finding of inadmissibility <i>*Includes refusals under other sections of the Act and remedies to overcome inadmissibilities</i>	95%	N/A**

**These performance indicators are calculated differently by the CBSA and CIC. Discussions are currently underway with CIC to come to an agreement on how to mitigate existing system discrepancies and to settle on a common calculation method.

Performance Analysis and Lessons Learned

The Security Screening Program at the CBSA is continuing to work with CIC on the two performance measures above. Actual results are not available at this time due to differences in calculation methodology between the two organizations. Reporting on actual results for Temporary Resident security screening will commence in 2014–15 while baseline measurement activities are underway to establish improved performance reporting for Permanent Resident security screening.

Although the above information is not available, in 2013–14, the Program continued to work with its national security partners and Citizenship and Immigration Canada (CIC) to significantly decrease the processing time of visas and Permanent Resident applications, while providing CIC

with quality advice. For Temporary Resident screening, for example, the Program met its 80 percent service standard.

Program 1.2: Secure and Trusted Partnerships

Description

Through the Secure and Trusted Partnerships program, the CBSA works closely with clients, other government departments and international border management partners to enhance trade chain and traveller security while providing pre-approved, low-risk travellers and traders with streamlined and efficient border processes. The CBSA develops and administers programs and cooperative agreements with its partners to ensure alignment with international standards (e.g. World Customs Organization SAFE Framework of Standards) and promote best practices in global border management. By increasing membership in trusted traveller and trader programs, the CBSA is able to improve its capacity to mitigate risk in advance and focus examination efforts on identifying travellers and traders of unknown or higher risk.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
46,555,054	35,671,318	70,513,025	40,998,175**	5,326,857

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which \$10 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

**Actual spending is higher than planned spending mainly due to higher than planned statutory expenditures (\$2.3 million) and the inclusion of payroll expenditures (\$1 million).

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
380	491	111

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Capacity to focus on high-risk people and goods at ports of entry is increased	Percentage increase in trusted traveller programs membership from previous fiscal year*	12%	17.2%
	Percentage increase in trusted trader programs membership from previous fiscal year	8%	2%**
Impact of border processing on trusted programs members is minimized	Average cost savings to industry from trusted trader program membership	\$6 million	Estimated savings to industry is \$6.4 million
	Average time savings for NEXUS members at land ports of entry (average processing time in NEXUS lanes versus conventional lanes)	30 seconds	31 seconds
	Average time savings for trusted traders at ports of entry	TBD***	N/A***

* An increase in trusted travellers will result in a decrease of unknown or high risk travellers, thereby allowing border services officers to focus more on the latter group of travellers

** The target for the percentage increase in Trusted Trader Program membership was not achieved as new memberships were offset by companies leaving the Program. In addition, a review of the database for trusted traders revealed some companies with multiple memberships. This correction reduced the overall memberships from the previous year. It is estimated that due to the transformation occurring in Trusted Trader programs under *Beyond the Border*, many companies are waiting for the expansion and new benefits to be implemented before applying to the programs (e.g. FAST expansion and Trusted Trader Portal).

*** At this time, systems cannot determine the time difference between regular and trusted shipments at the Primary Inspection Lanes. This was supported by the recent Trusted Trader Evaluation which recommended the performance indicators for the Trusted Trader Programs be re-examined.

Performance Analysis and Lessons Learned

The Secure and Trusted Partnerships Program is considered to have achieved its expected results in 2013–14. The Program increased the capacity to focus on high-risk people and goods at ports of entry by increasing trusted traveller membership and met its targets for reducing the impact of border processing on Trusted Program members.

Progress was made in several Secure and Trusted Partnerships-related initiatives in 2013–14, including:

- The initiation of discussions with foreign countries to develop Trusted Traveller arrangements with Canada and the U.S.;
- Continued negotiations towards a trilateral arrangement between Canada, the U.S. and Mexico;
- Work towards the implementation of a radio-frequency identification (RFID) gate solution to process NEXUS members through the CATSA security lines;
- The initiation of work to replace the aging inventory of Trusted Travellers' kiosks at airports and the continued expansion of NEXUS lanes in the land mode;
- Continued efforts towards harmonizing the Canadian Partners in Protection (PIP) Program and the U.S. counterpart Customs-Trade Partnership Against Terrorism Program (C-TPAT) to enhance benefits and expand membership;
- Ongoing work to align the Customs Self-Assessment program (CSA) with the U.S. Importer Self-Assessment program;
- Continued advancement of the implementation of the Single Window Initiative; and
- The development of the CBSA International Strategic Framework to guide engagement strategies.

Sub-Program 1.2.1: Trusted Traveller

Description

The Trusted Traveller Programs are designed to simplify the border clearance process for pre-approved, low-risk travellers entering Canada. The CBSA offers two programs for travellers, NEXUS and CANPASS. These programs streamline (expedite and simplify) border clearance. NEXUS is a joint initiative with the U.S. Customs and Border Protection in the air, land and marine modes of transportation, while CANPASS is a Canadian suite of programs for clients entering Canada by plane, corporate and private aircrafts, and private boats. Both programs are available to citizens or permanent residents of Canada and/or the U.S. and enable members to cross the border faster when travelling to Canada and, in the case of NEXUS, when travelling to the U.S.

Applicants to the programs must pass various assessments (e.g., security checks, interviews and risk assessments) specific to the program before being granted membership. NEXUS and CANPASS Air members can use iris recognition technology for passage processing at designated airports, and NEXUS members use Radio Frequency Identification technology for processing at designated highway ports of entry. Members of NEXUS or the CANPASS Private Boat, CANPASS Corporate Aircraft or CANPASS Private Aircraft programs entering Canada by pri-

vate aircraft, corporate aircraft or private boat must report their arrival in advance and make their declarations to the CBSA Telephone Reporting Centre.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Border clearance is streamlined and expedited	Percentage of random referrals of NEXUS members <i>*NEXUS random referral rate is to be lower than conventional</i>	$\leq 1\%$	0.06%
Increased compliance of members	Percentage of Trusted Traveller members examined who are found to be in compliance with border legislation, regulations compared to non-members	98%	98.78%

Performance Analysis and Lessons Learned

The Trusted Traveller Programs achieved their expected results in 2013–14. Results show that NEXUS members experienced a streamlined and facilitated border clearance process, while demonstrating a high level of compliance with border legislation and regulations. In addition, several efforts to enhance and expand the benefits of Trusted Traveller Programs were made.

In 2013–14, the CBSA initiated discussions with foreign countries to develop Trusted Traveller arrangements with Canada and the U.S. Progress has been made towards a trilateral arrangement between Canada, the U.S. and Mexico, which is expected to be signed at the end of 2014–15.

In 2013–14, the CBSA worked with CATSA to implement a RFID gate solution to allow NEXUS members to pass through CATSA pre-board security checkpoints more quickly. The

business solution pre-testing began in February 2013. Deployment of a six-month CATSA gate pilot at Vancouver International Airport occurred at the end of March 2013 and was completed by the end of September 2013. Although there were plans to work towards a biometric gate for CATSA, results from the 2013 pilot led to a plan to launch a RFID pilot at the Edmonton Airport. Also in 2013–14, the Agency began replacing the aging inventory of Trusted Travellers' kiosks at airports to sustain Trusted Traveller commitments to program members, international partners and the *Beyond the Border Action Plan* initiatives. This involves replacing both software and hardware. The work is ongoing and is expected to be completed by fall 2014.

In the land mode, NEXUS lanes exist at nearly two dozen ports of entry. In 2013–14, the Agency continued work to expand NEXUS lanes at three additional ports of entry: Queenston Bridge, ON, Windsor Tunnel, ON and Lacolle, QC. The NEXUS lane expansion project added two lanes in 2013–14 at the Pacific Highway, BC and Ambassador Bridge, ON. Also in 2013–14, a pilot project was conducted at the Douglas, BC port of entry in the land mode, demonstrating significantly decreased wait times. Additional port reviews to support these findings are planned for 2014–15.

Sub-Program 1.2.2: Trusted Trader

Description

The Trusted Trader Program simplifies many of the border requirements for pre-approved, low-risk participants so that shipments can be processed more quickly and efficiently at the border. Importers approved under the Customs Self-Assessment (CSA) benefit from a streamlined accounting and payment process as well as an expedited clearance option for qualified goods. Members of the Partners in Protection program benefit from enhanced supply chain security as well as lowered examination rates. In addition, members of these Trusted Trader Programs have the option of utilizing the Free and Secure Trade (FAST) lanes to transport eligible imported goods into Canada. FAST is a joint initiative between the CBSA and U.S. Customs and Border Protection. To become a member of the Trusted Trader Programs, applicants must undergo an in-depth risk assessment. Once granted membership, CSA importers can use their own business systems and processes to forward trade data to the CBSA and remit payment of duties and taxes through their own financial institutions. In addition, CSA importers can also apply for trade compliance benefits which allow approved importers the flexibility to completely self-assess and audit their revenue reporting and trade requirements.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Border clearance is streamlined and expedited.	Percentage of CSA shipments examined at the border	<0.5%	0.18%
	Percentage of PIP shipments examined at the border	<0.9%	0.72%
Commercial import compliance is increased	Percentage of Trusted Trader members who are compliant with program obligations	TBD*	N/A*

* A target and actual result is not available for the percentage of Trusted Trader members who are compliant with program obligations. As supported by findings from the [Evaluation of the Trusted Traders Programs](#), this indicator requires methodological refinement for accurate reporting. The indicator will be revised for future versions of the Agency's RPP and DPR.

Performance Analysis and Lessons Learned

The Trusted Trader Program achieved its expected results in 2013–14 with actual results showing that border clearance for Trusted Trader members is streamlined and expedited. In addition, several efforts to enhance and expand the benefits of this Program were made.

In 2013–14, work continued towards harmonizing the Partners in Protection (PIP) program with the U.S. counterpart Customs-Trade Partnership Against Terrorism program (C-TPAT) to enhance benefits and expand membership. The harmonization of policies and procedures has been completed, and a joint application process for PIP and C-TPAT has been defined. Testing of the first harmonized members is now underway and a Memorandum of Understanding (MOU) is being finalized to permit information sharing between the two programs.

Additionally in 2013–14, the CBSA developed an interoperable communication portal similar to the U.S., which will provide PIP clients with a single entry point to register and manage their accounts. Once the MOU has been ratified and the portal is launched, PIP members will benefit from enhanced supply chain security as well as lowered examination rates. Also, in 2013 a pilot

project was completed at the Bluewater Bridge in Sarnia, ON, which allowed PIP members to use FAST lanes/booths to transport eligible imported goods into Canada.

In 2013–14, the Agency continued its work to align the CSA program with the U.S. Importer Self-Assessment program. This involved incorporating the CBSA Partners in Compliance program, a program which allows importers to self-assess their level of compliance, into the CSA program. CSA simplifies many of the border requirements for pre-approved, low-risk participants so that shipments can be processed more quickly and efficiently at the border. Also in 2013–14, amendments were made to the *Accounting for Imported Goods and Payment of Duties Regulations*, permitting U.S. non-resident importers to participate in the CSA program. Additionally, self-verification of trade program compliance was implemented and there are currently seven CSA participants that are benefitting from the program.

Under the *Beyond the Border Action Plan*, Canada and the U.S. have each agreed to provide commercial traders with a single window through which they can electronically submit all information required to comply with customs and other government regulations. In 2013–14, the CBSA continued to advance the implementation of the Single Window Initiative (SWI), which allows traders to provide all required import information electronically to the CBSA. Multiple trade outreach sessions were held to ensure engagement with importers, brokers and other stakeholders in the initiative's design and development. The Agency also delivered the SWI partner boarding platform by converting data requirements and border-related decision processes to electronic format for the majority of all participating government departments and agencies. Onboarding is scheduled to be completed by December 2014.

In addition to work completed with the U.S., in 2013–14, the Agency developed the CBSA International Strategic Framework to guide engagement strategies that will strengthen the Agency's relationships with key international partners to promote facilitation and security for trade through harmonized, updated and improved border services. As well, several specific regional engagement strategies (including the Asia-Pacific Strategy and the Africa/Middle East Strategy) were initiated, and are scheduled to be completed in 2014.

Program 1.3: Admissibility Determination

Description

Through the Admissibility Determination Program, the CBSA develops, maintains and administers the policies, regulations, procedures and partnerships that enable border services officers to intercept people and goods that are inadmissible to Canada and to process legitimate people and goods seeking entry into Canada within established service standards. In addition, the Agency develops, maintains and administers the policies, regulations, procedures and partnerships to control the export of goods from Canada.

In the traveller stream, border services officers question people upon arrival to determine if they and their personal goods meet the requirements of applicable legislation and regulations to enter Canada. Border services officers will then make a decision to grant entry or refer a person for further processing (e.g. payment of duties and taxes, issuance of a document), and/or for a physical examination.

In the commercial stream, carriers and importers are required to provide information to the CBSA at or prior to arrival in Canada. Border services officers review the status of pre-arrival decisions and/or the provided accompanying documentation to determine whether the goods meet the requirements of applicable legislation and regulations to enter Canada. Based on this determination, a border services officer may refer the goods for further processing, examination and/or scientific/engineering analysis. Upon further examination goods may be seized or penalties imposed.

With some exceptions, all goods being exported from Canada must be reported “in writing” to the CBSA.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
630,828,800	761,596,833	760,616,669	816,408,043**	54,811,210

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency’s budget allocation exercise of which \$157 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

**The actual spending is higher than the planned spending due to higher than planned overtime expenditures, higher than planned statutory expenditures (\$14.4 million), the inclusion of payroll expenditures (\$18.6 million) and the

signing of the FB collective agreement in late fiscal year 2013–14 resulting in the payment of retroactive pay which was not planned at the beginning of the year.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
7,340	7,005**	(335)

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

** See related explanation of variance below "Budgetary Financial Resources" table above.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at ports of entry	Percentage of people examined who are refused entry	2.5%	2.97%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at ports of entry	Percentage of people examined who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.4%	1.3%
	Percentage of imported commercial goods examined that result in an enforcement action in the marine, highway, air and rail modes of importation	2.5%	3.17%
Legitimate people and goods entering Canada at a land port of entry are processed within established service standards	Percentage of people reaching the primary inspection booth within the service standard (10-minutes on weekdays; 20-minutes on weekends and holidays)	95%	94.6%
	Percentage of goods reaching the primary inspection booth within the service standard (10-minutes on weekdays; 20-minutes on weekends or holidays)	95%	98.3%

Performance Analysis and Lessons Learned

As indicated by the performance results, the Admissibility Determination Program met its expected results in 2013–14. The Program met or surpassed its performance targets demonstrating the Program's ability to intercept inadmissible people and goods, while processing legitimate people and goods with established service standards.

The Program made significant progress in a number of initiatives, including:

- The Entry/Exit initiative was expanded to all automated land ports of entry;
- Action plans were developed jointly with the U.S. CBP to implement physical infrastructure upgrades at small and remote ports of entry;
- Improvements were made to Border Wait Time technology;
- Upgrades were made to Automated Border Clearance (ABC) kiosks; and
- New and enhanced screening equipment was deployed.

As well, a request for proposal to procure RFID technology, which enables travel documents equipped with an RFID chip to be read at a distance, for land, marine, and rail modes was posted in January 2014 and closed in March 2014. Once implemented, the RFID technology will allow for a secure means of acquiring traveller data as well as greater face-to-face interaction with travellers. It is also expected to reduce traveller processing times for those who hold RFID-enabled documents. Deployment of the RFID technology is scheduled to commence at selected ports of entry in the winter of 2015.

Sub-Program 1.3.1: Highway Mode

Description

The Highway Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at 117 designated land ports of entry while ensuring that admissible people and goods are processed within established service standards. Border services officers conduct interviews of persons and drivers of commercial carriers and then make a decision to allow the entry of a person or shipment or refer them for further processing (e.g., payment of duties and taxes, issuance of a document) and/or examination (e.g., physical search of a vehicle, further investigation of admissibility).

In the commercial stream, importers are required to account for their goods, and carriers and exporters are required to report their goods.

Examinations may be performed with the use of specialized tools (e.g., gamma ray imaging Vehicle and Cargo Inspection System, ion scanners and detector dogs) and may include a full or partial offload of the goods to detect the presence of prohibited or restricted goods (e.g., narcotics or weapons). People and/or goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty, seizure or denied entry to Canada.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at land ports of entry	Percentage of people examined who are refused entry at highway ports *Includes people examined in the rail mode	3.75%	3.1%*
Goods that are non-compliant with legislation administered by the CBSA are intercepted at a highway port of entry	Percentage of people examined at a highway port of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.3%	1.3%
	Percentage of imported commercial goods examined in the highway mode that result in an enforcement action	0.5%	1.28%

* The variance between the target and actual result for this performance indicator can be explained by the continuing decline in asylum claims since Refugee Reform and the expansion at the land border of the Entry/Exit program which helps to identify inadmissible travellers thus creating a deterrent effect.

Performance Analysis and Lessons Learned

The Highway Program achieved its expected results in 2013–14, surpassing its target for the percent of commercial goods examined in the highway mode that result in an enforcement action. In addition, the Program made progress towards a number of priority initiatives.

As part of the *Beyond the Border Action Plan*, Canada and the U.S. committed to establishing a coordinated entry and exit information system, including a system which permits sharing information so that the record of a land entry into one country can be utilized to establish an exit record from the other.

After successfully piloting the concept in 2012–13 with U.S. counterparts at four ports of entry in British Columbia/Washington State and in Ontario/New York, in 2013–14 the Agency expanded the Entry/Exit Initiative to all automated common land border ports of entry for third-country nationals, permanent residents of Canada who are not U.S. citizens and lawful permanent residents of the U.S. who are not Canadian citizens. Enforcement results to date validate the potential value of Entry/Exit information to identify individuals who may have departed with an active immigration warrant; or who may be subject to an active removal order; or subject to a lookout related to national security issues. Other benefits include the identification of previously unknown patterns, trends, and data anomalies. The availability of Entry/Exit data has resulted in the cancellation of warrants and the reprioritization of removal orders.

In 2013–14, Canada and the U.S. continued to work together on joint action plans for physical infrastructure upgrades at small and remote ports of entry. Work has focused on the development of consensus recommendations related to the alignment of hours of service, which will assist both the CBSA and the U.S. CBP in providing needed border services in small communities. The Agency has also been working on plans for infrastructure investments and technology development to support the implementation of the pilot of remote traveller processing in 2015.

Finally, improved Border Wait Time technology, which allows for automated reporting in real time, was developed in a testing format in 2013–14. Testing is currently ongoing to ensure issues are identified and resolved prior to deployment to the seven ports of entry committed to in the *Beyond the Border Action Plan*.

Sub-Program 1.3.2: Air Mode

Description

The Air Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at designated airports while ensuring that admissible people and goods are processed within established service standards.

Upon arrival, border services officers conduct interviews of persons seeking entry into Canada, aided by electronic pre-arrival risk-assessment information submitted by the airlines. CBSA officers make a decision to admit the person or refer them for further processing (e.g., payment of duties and taxes, issuance of a document) or examination.

For private and corporate aircraft and general aviation traffic reporting through the Telephone Reporting Centre, various checks are conducted by means of the telephone reporting system. Border services officers make a decision to admit people or refer them for further processing or examination.

In the commercial stream, importers are required to account for their goods, and carriers and exporters are required to report their goods. More specifically, air carriers are required to submit electronic pre-arrival information related to their goods for import. Those goods meeting the requirements of border-related legislation are released at the airport or at a designated sufferance warehouse, while those goods identified as being potentially inadmissible are held for an examination.

To assist border services officers in their examinations, detection tools such as detector dogs and ion scanners may be used. People and goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty, seizure or denied entry to Canada.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at air ports of entry	Percentage of people examined who are refused entry at an air port of entry	2.7%	2.7%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at airports of entry	Percentage of people examined at air ports of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.6%*	1.3%
	Percentage of imported commercial goods examined that result in an enforcement action in the air mode	5%	6.26%

*This target was set in 2012–13 based on historical data compiled from a single internal reporting system, for which data integrity issues were identified in 2013–14 relating to current enforcement statistics. As such, the target will be reviewed and adjusted in 2014–15.

Performance Analysis and Lessons Learned

The Air Program's expected results were generally met in 2013–14. The Program met or exceeded two of its performance targets, demonstrating the Program's ability to intercept inadmissible people and goods at air ports of entry.

In 2013–14, the Agency worked on improvements to ABC kiosk technology to strengthen security and stabilize the system for long term supportability and continued to expand the use of the self-service kiosks in large-volume international airports. In fall 2013, a decision was made to expand ABC to Calgary International Airport following the implementation of the technological solution upgrades at existing sites. The expansion timelines will be determined with the Calgary Airport Authority.

Though planned for 2013–14, the implementation of an exit information program in the air mode was postponed to fall 2015. The Air Exit program is to be similar to the U.S. system that requires airlines to submit their passenger manifest information on outbound international flights. The Air Exit program was rescheduled to align and integrate with the Interactive Advance Passenger Information (IAPI) initiative—which enables the CBSA to pre-screen all air travellers prior to a flight's departure for Canada—following a comprehensive analysis based on an airline-centric approach. This will result in anticipated efficiencies from a systems, program, outreach,

schedule, and air carrier testing perspective, and by extension, minimize the burden on the air industry.

Sub-Program 1.3.3: Rail Mode

Description

The Rail Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at a rail port of entry or rail yard, while ensuring that admissible people and goods are processed within established service standards.

Rail operators are required to report train, passenger and/or cargo information to the CBSA at or prior to arrival in Canada. Border services officers may conduct onboard interviews of travellers seeking entry into Canada upon arrival at the border to determine their admissibility or whether further processing (e.g., payment of duties and taxes, issuance of a document) or examination (e.g., physical search of baggage, further investigation of admissibility) is required.

In the commercial stream, border services officers review the electronic information submitted by the rail carrier and the importer/exporter, and make a decision to release the cargo or refer it for an examination at the rail yard.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Goods that are non-compliant with legislation administered by the CBSA are intercepted at rail ports of entry	Percentage of people examined at rail ports of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1%	1.1%
	Percentage of commercial goods examined that result in an enforcement action in the rail mode	2.5%	5.1%

Performance Analysis and Lessons Learned

The Rail Program exceeded its performance targets in 2013–14, demonstrating the Program's ability to intercept goods that are non-compliant with legislation at rail ports of entry.

In 2013–14, Canada and the U.S. began exploratory work to assess the feasibility of expanding the Entry/Exit program to the rail mode. Consultations are ongoing to outline existing processes and to identify potential operational impacts, requirements, and considerations in support of a final decision. In addition, the Tamper Evident Technology pilot to protect cargo while in-transit to the country of destination was also launched.

Sub-Program 1.3.4: Marine Mode

Description

The Marine Program identifies and intercepts people and goods that are inadmissible to Canada seeking entry at a marine port of entry, while ensuring that admissible people and goods are processed within established service standards.

Prior to arrival in the traveller stream, border services officers receive information regarding the passengers and crew aboard cruise ships, ferries, tour boats, private small vessels in the Trusted Traveller Program and commercial vessels. At large cruise ship offices and certain ferry terminals, passengers are processed using Integrated Primary Inspection Line. For those private vessels reporting through the Telephone Reporting Centre, various checks are conducted by means

of the telephone reporting system. Border services officers make decisions to admit people or refer them for further processing or examination.

In the commercial stream, importers are required to account for their goods. Carriers and exporters are required to report their goods; marine carriers are required to submit advance electronic information for imports and have the option for exports. To assist officers in their examinations, detection tools such as Remote Operated Vehicles and the Vehicle and Cargo Inspection System are used. In major ports, 100 percent of marine containers are scanned for the presence of radiological material using radiation portals. People and goods that are found to be in violation of the applicable legislation and/or regulations may be subject to enforcement action which may include a monetary penalty, seizure, or being denied entry to Canada.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
People who are inadmissible to Canada are intercepted at marine ports of entry	Percentage of people examined who are refused entry at a marine port of entry	1.3%	1.9%
Goods that are non-compliant with legislation administered by the CBSA are intercepted at marine ports of entry	Percentage of people examined at a marine port of entry who are found to be in possession of goods that are non-compliant with legislation administered by the CBSA	1.6%	3.3%
	Percentage of imported commercial goods examined at the first point of arrival that result in an enforcement action in the marine mode	5%	6.25%

Performance Analysis and Lessons Learned

The Marine Program exceeded the targets identified for its performance indicators and achieved its expected results of intercepting inadmissible people and goods at marine ports of entry.

Additionally in 2013–14, 117 pieces of screening equipment were purchased and deployed, many of which were directed to marine operations. Included in this equipment were trace detection units, vehicle borne radiation detectors, large scale imaging systems, and X-ray systems. These new and enhanced tools are being employed to facilitate the review and screening of commercial shipments. Also, as was done for the rail mode, in 2013–14 Canada and the U.S. began exploratory work to assess the feasibility of expanding the Entry/Exit program to the marine mode.

Sub-Program 1.3.5: Postal

Description

The Postal Program identifies and intercepts international mail items valued at less than CAD\$2,500 that are inadmissible to Canada while ensuring that admissible mail items are processed within established service standards, and applicable duties and taxes are assessed and collected. Mail items valued at CAD\$2,500 or higher are processed in the regular commercial import stream.

The Postal Program operates at three CBSA Mail Centres in Canada. Border services officers conduct an inspection of international mail items to determine whether further processing (e.g., assessment and payment of duties and/or taxes) and/or a physical examination is required. Mail items that do not require CBSA intervention are released to Canada Post for delivery.

To assist officers in their examinations, detection tools such as X-ray and detector dogs may be used. Mail items found to be in violation of the applicable legislation and/or regulations may be seized on behalf of other government departments. Importers are advised of their appeal rights, and Canada Post is advised that the item has been taken from the mail stream. All other items that are deemed admissible, after examination, are released to Canada Post for delivery.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Mail that is non-compliant with legislation administered by the CBSA is intercepted at a Postal centre	Percentage of examined international mail items that are seized	3%	1.94%*

*Due to volatility and seasonal variation in mail volumes, the target of 3 percent was not attained. Also, the implementation of postal modernization and processing issues arising from the implementation may have resulted in fewer seizure actions. The modernization of the Postal Program includes operational and implementation improvements in the area of IT systems and volume processing.

Performance Analysis and Lessons Learned

Despite missing its performance target for the seizure of examined international mail items, the Postal Program made progress in ensuring that the CBSA is better positioned to intercept mail that is non-compliant with legislation administered by the Agency. These efforts include progress made on the Postal Modernization Initiative (PMI) and in implementing new detection technology.

The PMI is improving the CBSA's ability to detect and interdict threats by mail and align processes with the future direction of the Canada Post Corporation. The focus for 2013–14 was on implementing PMI in Vancouver. Integrated workstations that improve mail handling processes and reduce the amount of manual processing were built. Also in 2013–14, new applications that leverage pre-arrival data that is being introduced to the postal stream were developed which give the CBSA the ability to perform several functions. These include the receipt and storage of advance content level electronic data on mail shipments, pre-arrival targeting and risk assessment activities, the automation of duty and tax assessment, communication with Canada Post for routing decisions, and the ability for border services officers to access referral decisions and rating statuses at each point in the operational flow and to log and store all CBSA decisions and examination results.

Finally, new detection technology was introduced and integrated into the mechanical systems, as well as information technology systems to allow for remote image association and traceability.

Sub-Program 1.3.6: Courier Low Value Shipment

Description

The Courier Low Value Shipment (CLVS) Program identifies and intercepts courier importations that are inadmissible to Canada. The importations, conducted by approved courier participants, enter at designated sufferance warehouses. This provides a streamlined reporting, release and accounting process for most courier importations valued at less than CAD\$2,500. Mail items valued at CAD\$2,500 or higher are removed from the Program and processed in the regular commercial process.

To participate in the CLVS Program, a courier company must be pre-approved by the CBSA. Prior to the arrival of a courier shipment, the CBSA reviews the electronic information submitted by the courier to determine whether the goods meet the requirements of the Program and applicable legislation and/or if a physical examination is required. If a physical examination is required, the item is presented to a border services officer upon arrival. To assist officers in their examinations, detection tools such as targets and detector dogs may be used. Goods found to be in violation of the applicable legislation and/or regulations may be subject to a monetary penalty or seizure.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Courier shipments that are non-compliant with legislation administered by the CBSA are intercepted	Percentage of courier shipments examined that are seized	0.25%	0.19%*

* Historically, the target of 0.25 percent rate was met. During 2013–14 fewer seizures were made indicating a potential improvement in the overall compliance of examined shipments.

Performance Analysis and Lessons Learned

The CLVS Program slightly missed its target for the percentage of courier shipments examined that are seized. A large increase in courier volumes may have resulted in fewer seizure actions. With the increase reporting threshold from \$1600 to \$2500 in January 2013, an additional 3 million shipments were added to courier volumes. While this change took effect in the previous fiscal year, courier companies implemented the change at different times. In addition the Program made progress against its modernization initiative which aims to ensure trade facilitation while keeping Canadians secure.

In 2013–14, as part of CLVS Program modernization, the CBSA reviewed and recommended changes to the World Customs Organization (WCO) Immediate Release Guidelines which were accepted. The recommendations were made to the WCO guidelines to better reflect Canada's CLVS Program and Canada continues to align with or, in some cases, surpass the WCO guidelines. Additionally, the CLVS Program modernization was based on existing WCO principles, in particular requiring participants to maintain a high degree of control over expedited shipments through the use of internal security, logistics, and tracking technology from pick-up to delivery.

Also in 2013–14, the Agency continued to work with U.S. counterparts to become more aligned to their standards. Canada and U.S. low value shipment thresholds have been harmonized. CLVS Program modernization is well underway, which will further align best practices.

Program 1.4: Criminal Investigations

Description

Under the Criminal Investigations Program, the CBSA protects the integrity of border-related legislation and contributes to public safety and Canada's economic security by investigating and pursuing the prosecution of persons who commit criminal offences in contravention of Canada's border-related legislation.

CBSA investigators review potential border legislation violations and gather evidence using a variety of investigative techniques, including search warrants and production orders. These violations include criminal offences under the *Customs Act*, *Immigration and Refugee Protection Act*, various food/plant and animal legislation, and other border-related legislation. In conjunction with the Public Prosecution Service of Canada, the CBSA pursues the prosecution of individuals or business entities who violate Canada's border-related legislation.

Budgetary Financial Resources (dollars)

2013-14 Main Estimates	2013-14 Planned Spending (revised)*	2013-14 Total Authorities Available for Use	2013-14 Actual Spending (authorities used)	2013-14 Difference (actual minus planned)
23,619,993	18,455,867	26,188,466	31,415,641**	12,959,774

* The 2013-14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which \$3 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012-13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

** The actual spending is higher than the planned spending due to higher than planned statutory expenditures (\$1.7 million), the inclusion of payroll expenditures (\$0.8 million) and the signing of the FB collective agreement in late fiscal year 2013-14 resulting in the payment of retroactive pay which was not planned at the beginning of the year. In addition, some realignment of funding from other Programs occurred throughout the year to address Agency requirements.

Human Resources (FTEs)

2013-14 Planned (revised)*	2013-14 Actual	2013-14 Difference (actual minus planned)
222	298**	76

*The 2013-14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

** See related explanation of variance below "Budgetary Financial Resources" table above.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Crown counsel accepts referrals for prosecution prepared by the CBSA	Percentage of referrals for prosecution accepted by the Crown	95%	99%
CBSA Program (Intelligence, Port of Entry, Inland, Compliance Verification, etc.) referrals to Investigations that result in an opened case	Percentage of the CBSA Program (Intelligence, Port of Entry, Inland, Compliance Verification, etc.) referrals to criminal investigations that result in an opened case	55%	32%*

*Referrals received by the Criminal Investigations Program from different areas of the Agency have been found to vary considerably in terms of quality. A referral policy has been developed to increase the quality of referrals going forward.

Performance Analysis and Lessons Learned

The Criminal Investigations Program achieved its expected result of having Crown counsel accept referrals for prosecution prepared by the CBSA. Despite falling short of its targeted level for the quality of referrals for investigation, the Program made progress in a number of supporting initiatives. For example, a draft referral policy has been developed to increase the quality of referrals and will be implemented in the fall of 2014–15. In addition, an evaluation of the Criminal Investigations Program in 2013–14 identified gaps in program performance measures and indicators that would provide a more comprehensive picture of how the program is meeting its objectives.

In 2013–14, the Agency continued to focus its efforts on more complex investigations to ensure referrals to Crown prosecutors were timely, consistent, results-driven, and actionable, as well as being aligned with the Agency's integrated enforcement and intelligence priorities. As a result of efforts related to immigration and import/export fraud complex cases, the conviction rate for IRPA and *Customs Act* complex cases was 96 percent for 2013–14, which exceeded the 85 percent target. The Program opened 275 complex cases in 2013–14, a decrease from the 313 complex cases opened in 2012–13, largely due to the high number of successful port prosecutions as a result of the Firearms Project.

The Firearms Project, implemented in 2013–14, included an increased focus on firearm-related intelligence products (both tactical and strategic), enhanced information sharing with other agencies and within the Agency, immediate engagement of CBSA criminal investigators once a firearm is intercepted, increased firearm seizures, increased firearm-related prosecutions, and the development of an updated Firearm Threat Assessment. This has resulted in the number of firearm related CBSA-led criminal prosecutions to more than doubling in the last three-year average. The Firearms Project also resulted in a more consistent interdiction and seizure response across Canada.

In addition, demand for forensic examination of digital devices and media continued to grow in 2013–14, and the issue is being addressed through policy development. However, a significant backlog of work continues to exist due to widespread demand. An internal review of the Program has been launched to address this issue.

To improve intelligence analysis support capability, in 2013–14, work was done to further strengthen the alignment of the Agency's intelligence and enforcement priorities and enhance information sharing. This includes the production of the Criminal Investigations Bi-Annual Tactical Report, which has been provided to the regions to coordinate investigations and share

information. An IRPA-focused version of this report has been shared with CIC as a measure to continuously improve ongoing collaboration.

Lastly, in 2013–14, the Agency continued to enhance the integration of its intelligence, criminal investigations, and inland enforcement responsibilities to maximize referrals of cases to criminal investigation through improved triage and referral processes. While in-year results reflect room for improvement, it is expected that through enhanced guidance, training and reporting requirements, the quality, quantity and timeliness of field-generated referrals for criminal investigations will improve by 2014–15.

Program 1.5: Immigration Enforcement

Description

The Immigration Enforcement Program determines whether foreign nationals and permanent residents who are or may be inadmissible to Canada are identified and investigated, detained, monitored and/or removed from Canada.

Foreign nationals and permanent residents of Canada believed to be inadmissible are investigated and may have a report written against them by a CBSA inland enforcement officer. Depending on the type of inadmissibility, the merits of the report are reviewed by either a Minister's delegate or an independent decision maker at the Immigration and Refugee Board of Canada (IRB) where a CBSA hearings officer represents the Minister of Public Safety. Subsequent to this review, a removal order may be issued against the foreign national or permanent resident in question. Removal orders issued against refugee claimants are conditional and do not come into force until the claim is abandoned, withdrawn or denied by the IRB.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
144,658,085	128,050,987	196,904,695	173,297,292**	45,246,305

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which \$8 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

** The actual spending is higher than the planned spending due to higher than planned statutory expenditures (\$4.3 million), the inclusion of payroll expenditures (\$2.3 million) and the signing of the FB collective agreement in late fiscal year 2013–14 resulting in the payment of retroactive pay which was not planned at the beginning of the year. In addition, detention expenditures were higher than planned due to an increase in detention costs and delays in IRB hearings which resulted in increased length of detainee stays.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
655	990	335

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Immigration enforcement actions are focused on high priority foreign nationals and permanent residents who may pose a safety and/or security risk to Canada	Percentage of foreign nationals removed from Canada for reasons of serious inadmissibility as described under sections 34 to 37 of the IRPA and 1F of the Refugee Convention	12%	15%
Timely removal of failed refugee claimants who are inadmissible to Canada	Percentage of failed refugee claimants removed from Canada within 12 months of a negative decision from the Refugee Processing Division or the Refugee Appeals Division	80%	N/A

*The data to measure this indicator under Refugee Reform requires 12 months of data and as such is beginning to be measured in 2014–15 with a view towards reporting fully in 2015–16.

Performance Analysis and Lessons Learned

Under the Immigration Enforcement Program, the CBSA monitors and assesses the effectiveness of the *Protecting Canada's Immigration System Act*. In 2013–14, working in tandem with CIC, the CBSA implemented an extensive reporting framework against which the Agency results under the new refugee protection system are being measured. The Agency commenced formal monitoring under this reporting framework in 2013–14 to ensure the *Protecting Canada's Immigration System Act* is being implemented with consistency and is achieving its intended results.

Early results clearly demonstrate an overall reduced level of refugee claims and significant reductions in the time to remove failed refugee claimants. In addition, in 2013–14 the CBSA developed and delivered guidelines and training strategies to ensure the full implementation of these reforms.

The Immigration Enforcement Program also continued the successful operation of the Assisted Voluntary Returns and Reintegration (AVRR) pilot project in the Greater Toronto Area Region. This pilot project facilitates the voluntary return of failed refugee claimants to their country of origin and to date has assisted in the return and reintegration of 3,143 failed refugee claimants in their country of origin.

Finally, in support of the *Faster Removal of Foreign Criminals Act*, the CBSA developed associated regulations as well as guidelines to support seamless implementation. The Agency continues to conduct ongoing monitoring to ensure the new Act is being implemented with consistency and is achieving its intended results.

Sub-Program 1.5.1: Immigration Investigations

Description

The Immigration Investigations Program investigates reports and arrests foreign nationals and permanent residents already in Canada who are or may be inadmissible to Canada as defined by the *Immigration and Refugee Protection Act*.

Investigation techniques can include data analysis of information collected regarding an individual's immigration application, physical surveillance to locate fugitive inadmissible persons, and field searches of residences and belongings for evidence. Depending on the type of inadmissibility and the status of the person in question, inadmissibility reports are reviewed by either a Minister's Delegate or the IRB. When a person fails to appear for an immigration proceeding such as an examination, admissibility hearing or removal interview, a warrant for their arrest may be issued. Warrants may also be issued against a foreign national or permanent resident where a CBSA inland enforcement officer has reasonable grounds to believe that they are inadmissible to Canada.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Immigration investigations are conducted against foreign nationals and permanent residents who are or may be inadmissible to Canada	Percentage of immigration investigations initiated that result in a person being identified as inadmissible to Canada	55%	52%*
	Percentage of immigration warrants executed as a result of active investigation activities conducted by the CBSA	90%	94%
Timely investigation of foreign nationals and permanent residents who are or may be inadmissible to Canada	Percentage of immigration investigations finalized within one year of being initiated	95%	87%**

*The actual result is within an acceptable variance for the performance indicator (between 3 percent to 5 percent).

**At the end of 2013–14, there was a decrease in the percentage of immigration investigations finalized within one year of being initiated which appears to be an anomaly based on historical trend analysis. The Program has done a thorough review for possible system failures, but has ruled that out. The Program will monitor the indicator to see if the trend continues and make any required adjustments, accordingly.

Performance Analysis and Lessons Learned

The Immigration Investigations Program achieved its expected result of conducting immigration investigations against foreign nationals and permanent residents who are or may be inadmissible to Canada. While the program narrowly missed its targeted level of performance for the timely investigation of foreign nationals and permanent residents who are or may be inadmissible to Canada, a number of efforts were made to strengthen and better manage the Program.

In 2013–14, through its Immigration Investigations Program, the CBSA continued its ongoing work of strengthening the immigration system by developing information sharing best practices with partners at all levels of government. As a key example of partner cooperation, the CBSA, working in tandem with CIC, and Service Canada pursued enforcement activities in support of the Temporary Foreign Worker Program. These efforts are aimed at reducing identity fraud through the increased use of biometric data, locating immigration absconders who are known to

partner agencies, as well as the prevention of benefits fraud by persons who are inadmissible to Canada.

Sub-Program 1.5.2: Detentions

Description

The Detentions Program detains and/or monitors the conditions of release of foreign nationals or permanent residents where there are reasonable grounds to believe the individual is inadmissible to Canada and where the individual is a danger to the public, poses a flight risk or where their identity is not established. Foreign nationals and permanent residents may also be detained upon entry into Canada for an examination or where the individual is suspected of being inadmissible for security reasons. They are entitled to an IRB hearing after being detained for 48 hours, 7 days and 30 days. The CBSA has three immigration holding centres in Canada located at Vancouver, Toronto and Montréal.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Foreign nationals and permanent residents that may pose a risk to the safety and security of Canada are detained	Percentage of foreign nationals and permanent residents who may be inadmissible to Canada or who may be ready for removal who are detained according to their assessed level of risk	85%	N/A*

*The performance indicator above is under review due to the identification of systems errors. The system housing this data has been corrected and data will be available for 2014–15. Preliminary results from the fourth quarter of 2013–14 indicate that the Detentions Program is within an acceptable range of the target (80 percent).

Performance Analysis and Lessons Learned

The Detentions Program is considered to have achieved its expected result in 2013–14 of detaining foreign nationals and permanent residents that may pose a risk to the safety and security of Canada, based on its progress in the areas below.

In 2013–14, there were 8,416 detentions. Of those, 6,792 were released, and the remaining 3,061 were removed from Canada. The majority of those released were released for removal purposes and another proportion were released with terms and conditions. A small fraction were released with no conditions. The average length of detention was 20 days. Seventeen percent were refugee claimants, compared to 47 percent from the previous year largely attributed to the full implementation of the *Protecting Canada's Immigration System Act*. Of those detained, 58 percent were housed in CBSA-run Immigration Holding Centre, while the remaining 42 percent were held in provincial jails. Also in 2013–14, there were 197 minors (accompanied and unaccompanied) detained. This is a decrease from 280 a year earlier.

Finally, in 2013–14, the CBSA launched a national detention strategy to modernize the Detentions Program. The expected outcomes are to improve the overall effectiveness of the Detention Program through greater national consistency in program delivery, to generate efficiencies and contain costs, to ultimately improve consistently the treatment of detainees, and to create ongoing program sustainability.

Sub-Program 1.5.3: Immigration Hearings

Description

The Immigration Hearings Program ensures that the Government of Canada's interests are represented at immigration proceedings before the IRB of Canada which determines the immigration and detention status of foreign nationals and permanent residents already in Canada, in accordance with the *Immigration and Refugee Protection Act*. CBSA hearings officers are responsible for representing the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC at immigration proceedings before the IRB. This function ensures that foreign nationals and permanent residents who are inadmissible to Canada are denied status, and removal orders are issued where appropriate.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.
Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
The position of the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC with respect to immigration status is represented and upheld at administrative proceedings before the IRB	Percentage of decisions rendered by Members of the IRB and outcomes that align with the priorities of the Minister of Public Safety and Emergency Preparedness and/or the Minister of CIC	70%	82%

Performance Analysis and Lessons Learned

The Immigration Hearings Program achieved its expected result in 2013–14, demonstrating the Program's ability to ensure the position of the Minister of Public Safety and Emergency Preparedness and/or the Minister of Citizenship and Immigration with respect to immigration status is represented and upheld at administrative proceedings before the IRB. The Program exceeded its target for this expected result by 12 percent and made progress against a number of activities.

In 2013-14, to ensure appropriate implementation of the reforms stemming from the *Protecting Canada's Immigration System Act*, the CBSA delivered updated training to its complement of hearings officers. This included specialized training on the preparation of cessation and vacation cases, consistent with the goals set out under the Refugee Reform initiative.

Sub-Program 1.5.4: Removals

Description

The Removals Program ensures that foreign nationals and permanent residents with an enforceable removal order are removed from Canada. Once a person is removal-ready, an interview is conducted to ensure that a travel document is available and that a pre-removal risk assessment is offered by a CBSA inland enforcement officer. Where a valid travel document is not available, CBSA inland enforcement officers liaise with foreign embassies to secure the required travel documents. The CBSA may have to make further arrangements for removal,

which could include arranging for travel (e.g., purchasing an airline ticket or chartering a plane for high-risk individuals in exceptional cases), providing escorts (e.g., to respond to airline and transit country requirements), and liaising with CBSA staff abroad (migration integrity officers) to ensure smooth passage from Canada to the final destination.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Timely removal of foreign nationals subject to an enforceable removal order	Average number of days to facilitate a removal from Canada	850	832

Performance Analysis and Lessons Learned

In 2013–14, the Removals Program achieved its expected result of removing foreign nationals subject to an enforceable removal order in a timely matter. Ongoing transformation of the removal process has contributed to this achievement. The Agency achieved success in reducing the inventory of persons to be removed from Canada and in reducing the overall number of days required to remove inadmissible persons from Canada.

In 2013–14, the Agency continued to deliver the AVRR pilot project, which provides a mechanism to facilitate the voluntary return of failed refugee claimants to their country of origin, in the Greater Toronto Area Region. The Agency also began an evaluation of the effectiveness of the AVRR pilot project. Though the evaluation report has not yet been issued, preliminary statistics indicate the project is meeting its objectives. As of March 31, 2014, 3,143 failed refugee claimants have departed Canada through the AVRR. Initial uptake for the project is more than double the projected rate at 66 percent and represents approximately 30 percent of removals effected through the Greater Toronto Area. Roughly 19 percent of claimants apply to leave through the project on their own without CBSA intervention. Based on this performance to date, policy authority was granted in Budget 2014 to extend the AVRR pilot for an additional year (April 1, 2015 to March 31, 2016).

Also in 2013–14, to support the transformation of the removal process, a business case articulating options around finding efficiencies within the Escorted Removals program was completed. The business case recommends implementing a pilot program in specific regions, as well as implementing various efficiencies to the current program in each region. Work continues towards implementing the operational efficiencies, and finalizing the procurement of a third-party service provider for the proposed pilot program.

A key commitment under Refugee Reform was for the CBSA to remove 80 percent of failed refugee claimants within 12 months of their final IRB decision. Results indicate that the CBSA has fallen short of this commitment due in part to circumstances beyond the Agency's control which were identified as risks during the design phase of the new system, in particular, difficulty obtaining cooperation and travel documents from some countries. Approximately 42 percent of individuals in the CBSA warrant inventory who made their refugee claim under the *Protecting Canada's Immigration System Act* were not removed within 12 months. While the CBSA has initiated removal arrangements for these individuals, the majority are from recalcitrant countries where the CBSA is unable to obtain a travel document required to proceed with their removal. The Agency continued negotiations of law enforcement cooperation and removals agreements with key countries in 2013–14 to facilitate removals on a timely basis.

In 2013–14, the Agency completed its two outstanding commitments to amend IRPA regulations to reinstate the automatic stay of removal for certain classes of individuals, and provide the Minister with the authority to issue a removal order to foreign nationals who are inadmissible to Canada on a final determination. In both cases, regulatory changes have been tabled towards final publication in the fall of 2014.

Lastly, in 2013–14, the Agency conducted ongoing monitoring to ensure the *Protecting Canada's Immigration System Act* is being implemented with consistency and is achieving its intended results. The CBSA reported quarterly on data elements as part of the broader Refugee Reform performance measurement and reporting strategy managed by CIC.

Program 1.6: Recourse

Description

The Recourse Program provides the business community and individuals with an accessible mechanism to seek an impartial review of service-related complaints, program decisions and enforcement actions taken by the CBSA. This program ensures that its decisions are fair, transparent and accurately reflect the Agency's policies and the Acts administered by the CBSA.

Individuals can complete a written submission if they disagree with an enforcement action or a program decision made by the CBSA or wish to submit a complaint or compliment about services. Clients are provided with a timely acknowledgement of their correspondence, before CBSA officials conduct a thorough review, taking into consideration the legislation administered by the Agency, CBSA policies, the client's point of view and, where necessary, technical opinions from CBSA experts or legal advice from the Department of Justice. Individuals who are not satisfied with the CBSA's review can appeal to the appropriate court, tribunal or external review body.

The Recourse Program also facilitates the review of external complaints of discrimination filed with the Canadian Human Rights Commission and assists the Department of Justice representing the Agency on appeals to the Federal Court, various tribunals and other external bodies.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
9,971,032	11,168,663	10,795,425	11,919,916	751,253

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which less than \$1 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
114	122	8

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Initial contact with the appellant is timely	Percentage of Trade and Enforcement appeals acknowledged within 15 days	85%	86%
Timely decisions made in support of border services legislation	Percentage of undecided appeals over 18 months of age	15%	9%
Decisions rendered by Recourse are consistent with border-related legislation	Percentage of Recourse Enforcement appeal decisions upheld by the courts	85%	93%

Performance Analysis and Lessons Learned

In 2013–14, the Recourse Program achieved its expected results of rendering timely decisions that are consistent with border-related legislation. This was supported by many of the activities related to the Recourse Modernization Initiative.

The objective of the Recourse Modernization Initiative (RMI) is to ensure that the Program operates with efficient and effective practices, and that the organization is ready to perform the redress function for new or re-engineered processes managed by the Agency, continued to progress well in 2013–14. Some of the initiatives under RMI are the development of Service Level Agreements with internal stakeholders, the development and maintenance of the Recourse Content Management System (RCMS), and the implementation of service standards for clients. Recommendations from an internal program evaluation have been embedded in RMI activities.

Also in 2013–14, the RCMS for Trade Appeals (a centrally managed platform for recourse information systems) was officially launched. However, further functionality is required to meet demands presented by the project scope. Funding delays have held-up full implementation that was scheduled to occur in 2014–15.

The Recourse Program is providing quantitative and qualitative feedback on all its decisions to the Agency's program and operational areas on a quarterly basis. Work continues to further refine the feedback of the Program. A significant amount of analysis has taken place in identifying problematic issues and establishing action plans to address these concerns. In order to provide further essential information that complements the data that is already provided, outcome codes

(codes which categorize case results to facilitate reporting and analysis) were developed in 2013–14 and are captured in Recourse's case management systems. With these codes, the respective program and operational areas are able to study patterns, identify issues, develop or implement training and/or policies.

Program 1.7: Revenue and Trade Management

Description

The Revenue and Trade Management Program administers international and regional trade agreements and domestic legislation and regulations governing trade in commercial goods. The Program ensures that appropriate trade data is collected and that the duties and taxes owed to the Government of Canada are remitted in accordance with Canadian trade laws and import requirements. Commercial importers must accurately report on their goods at the time of importation, and remit the required payment, or self-correct their entries, and pay any additional amounts owing, when they have reason to believe that trade-related reporting errors have occurred.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
74,836,493	97,167,938	89,465,342	90,169,773**	(6,998,165)

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which \$25 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

** The actual spending is lower than the planned spending as the Agency reallocated some funding throughout the year to address Agency priorities. In addition, actual spending was reduced by Vote-netted revenue collected which was higher than planned.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
1,010	950	(60)

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Duties and taxes owed to the Government of Canada are collected in accordance with trade policies	Percentage of compliance of importers with Canada's trade laws and importing requirements	85%	89%

Performance Analysis and Lessons Learned

In 2013–14, the Revenue and Trade Program exceeded its expected result of collecting duties and taxes owed to the Government of Canada in accordance with trade policies. In addition the Program made progress on a number of initiatives including:

- The completion of a total of 23 *Special Import Measures Act* activities, assessing \$14 million in anti-dumping and countervailing duties through the Anti-dumping and Countervailing Program;
- Participation in the technical committees established by the World Trade Organization and the World Customs Organization (WCO);
- The provision of support to DFATD in its work towards free trade agreements and ongoing negotiations;
- The continuation of activities to ensure that Canadian importers accurately accounted for commercial goods brought into Canada; and
- Progression with the CBSA Assessment and Revenue Management (CARM)/Accounts Receivable Ledger (ARL) initiatives.

Sub-Program 1.7.1: Anti-dumping and Countervailing

Description

The Anti-dumping and Countervailing Program is responsible for the administration of the *Special Import Measures Act* (SIMA). Its role is to provide assistance to Canadian producers who face unfair foreign competition from dumped or subsidized goods in the Canadian marketplace. SIMA provides measures of redress against such goods when they have caused injury to the Canadian industry, and is in keeping with Canada's international obligations as a signatory to the World Trade Organization. Protecting Canadian industry against the injury from

dumped or subsidized imports requires a two-track approach, with the CBSA responsible for determining whether imports are being dumped or subsidized, and the Canadian International Trade Tribunal making the decision of whether these imports have caused injury to Canadian production.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Canadian industry is protected from economic injury caused by the subsidizing and dumping of imported goods	Number of Canadian jobs protected as a result of applying the Special Import Measures Act (SIMA)	32,000	35,759
	Value of Canadian production protected as the result of applying the <i>Special Import Measures Act</i>	\$6 billion	\$7.37 billion

Performance Analysis and Lessons Learned

In 2013–14, the Anti-dumping and Countervailing Program completed five dumping investigations, four subsidy investigations, five dumping re-investigations and one subsidy re-investigation, five dumping expiry reviews and three subsidy expiry reviews, for a total of 23 SIMA activities completed in this twelve-month period. At the end of the 2013–14 fiscal year, there were 42 measures in force covering 22 products from 21 countries and customs territories. These measures have directly helped to protect over 37,000 Canadian jobs and over \$7 billion in Canadian production.

As part of its normal SIMA enforcement activities, during this past fiscal year the Anti-dumping and Countervailing Program assessed \$14 million in anti-dumping and countervailing duties on

importations of goods that were subject to SIMA findings of injury, in addition to the \$25 million that was remitted voluntarily by importers of subject goods.

Sub-Program 1.7.2: Trade Policy

Description

The Trade Policy Program is responsible for interpreting the legislation and regulations that govern the tariff classification, origin and value of imported goods, and the related assessment of duties and taxes, so as to ensure that persons engaged in the importation of goods into Canada fully understand all of the trade-related requirements in order to promote self-compliance. The Program also administers Canada's trade incentive initiatives (e.g., duties deferral, customs warehouses, remissions, and drawbacks) which assist Canadian businesses in remaining competitive in international markets. Further, the Program is responsible for the negotiation of the origin procedures that are included in all of Canada's free trade agreements, which serve to strengthen international trade rules and open new markets for Canadians. Finally, the program is responsible for representing the views of Canadian businesses in international trade fora, such as the World Customs Organization and the World Trade Organization, in order to ensure a fair and accessible global trading environment.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Importers have access to interpretations, rulings, advice and guidance on trade-related issues	Percentage of trade-related policies reviewed and revised, as required	20%	24%
	Percentage of advance rulings released within 120 calendar days of receipt of full information	95%	91%*

* The result is within the acceptable program variance.

Performance Analysis and Lessons Learned

In 2013–14 the Trade Policy Program is considered to have achieved its expected results.

In 2013–14 the Trade Policy Program, in accordance with its five-year plan to ensure the ongoing accuracy and relevance of all of its directives, updated and published 73 D-Memoranda representing 22.5 percent of the total for the Agency. During that same year the CBSA issued 2,379 legally binding advance rulings and 13 national customs rulings. This was done in order to offer clients assistance in their own interpretation of Canada's trade-related legislation, regulations and policies. Also in 2013–14, the Trade Policy Program completed 1,073 functional guidance reports with a response issued to the officer within 15 business days of receiving the request in 91 percent of the cases.

In 2013–14, the CBSA supported the DFATD negotiating team that is exploring a free trade agreement with Thailand and a potential agreement with Turkey. Negotiations continued towards a Trans-Pacific Partnership agreement with the CBSA participating in four full rounds, three inter-sessional gatherings, two ministerial meetings, and related two bilateral sessions with the U.S. Negotiations continued towards agreements with Japan (four rounds), the Caribbean Community (one round) and India (inter-sessional exchanges only). An agreement in principle was reached with the European Union in October 2013 and negotiations were concluded with South Korea in March 2014.

In April 2013, Canada's free trade agreement with Panama was implemented and work on the related regulatory amendments was undertaken by the Agency. Also, an implementation bill for the new Canada-Honduras Free Trade Agreement was introduced in the House of Commons in January 2014 and work was commenced by the Trade Policy Program to prepare for its enactment.

Sub-Program 1.7.3: Trade Compliance

Description

The Trade Compliance Program works to ensure that Canadian importers accurately account for the commercial goods that they bring into Canada and pay all of the duties and taxes owing. Compliance activities include random verifications, selected using a statistical model, that are used to measure the rate of compliance by product type and/or industry. The results also provide valuable information that often leads to more focused, risk-based verifications in instances where non-compliance is suspected. These trade compliance activities are supported by robust

monitoring and administrative penalty programs that are aimed at maintaining a level playing field for all Canadian importers by making certain that the rules apply equally to everyone and that the appropriate duties and taxes are paid in full.

Budgetary Financial Resources (dollars)

Budgetary Financial Resources information will be available at the sub-program level in the 2016–17 DPR.

Human Resources (FTEs)

Human Resources information will be available at the sub-program level in the 2016–17 DPR.

Performance Results

Expected Results	Performance Indicators	Targets	Actual Results
Importers are in compliance with Canadian trade laws	Percentage of revenue-based, targeted compliance verifications that yield a positive result (i.e., \$500 or more owing to the Government of Canada)	60%	61%

Performance Analysis and Lessons Learned

The Trade Compliance Program achieved its expected result in 2013–14 of ensuring that importers are in compliance with Canadian trade laws. In addition, the Program made progress in implementing a number of initiatives.

In 2013–14, the Agency launched the tendering process for the ARL project: a client-based accounting and revenue management system that will decrease the volume of manual payments made at ports of entry for the CBSA and reduce business costs for commercial clients. The ARL is the first component of CARM—an initiative designed to modernize the assessment and collection of revenue from importers to improve accuracy and minimize time delays. Progress included modernizing the management of accounts receivable and introducing the ability to identify commercial clients. The ARL is now targeted for implementation in 2015–16.

Also in 2013–14, the Trade Compliance Program verified the accuracy of the tariff classification declared on 2,946 randomly selected import transactions in order to calculate a representative compliance rate of 60 percent overall and nearly 90 percent when corrected for materiality (i.e.

when taking into consideration only those errors that resulted in additional revenue owing to the Government of Canada). In addition to confirming that the vast majority of the duty owing in respect of imported goods is self-assessed voluntarily, and highlighting the need to address a significant gap in non-revenue reporting errors, these randomly selected verifications assessed a further \$3.7 million in duty owing during this past fiscal year.

In that same period, the Trade Compliance Program closed 881 verifications that were specifically targeted for review following the completion of a national or regional risk analysis that suggested that customs duty had not been properly assessed on the initial declaration. Overall, 61 percent of these verifications confirmed non-compliance, resulting in the further assessment of \$26.6 million in duty owing.

Finally, in this fiscal year, the CBSA also introduced an internal Quality Assurance program that is intended to ensure that its compliance verifications are conducted in a timely manner and in accordance with the established national procedures, as well as to confirm the accuracy of the results.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Budgetary Financial Resources (dollars)

2013–14 Main Estimates	2013–14 Planned Spending (revised)*	2013–14 Total Authorities Available for Use	2013–14 Actual Spending (authorities used)	2013–14 Difference (actual minus planned)
610,430,039	516,114,258	835,020,034	518,243,259	2,129,001

* The 2013–14 planned spending has been revised, as described on page 13 and 14, to align with the Agency's budget allocation exercise of which \$264 million is related to the Internal Services realignment of funding. Furthermore, the revised planned spending includes a portion of the carry-forward of 2012–13 unspent funding and excludes anticipated funding from supplementary estimates and Treasury Board central votes for items such as collective agreements and severance and parental benefits.

Human Resources (FTEs)

2013–14 Planned (revised)*	2013–14 Actual	2013–14 Difference (actual minus planned)
2,479	2,724	245

*The 2013–14 planned FTEs have been revised by the Program to align with the Agency's budget allocation exercise.

Performance Analysis and Lessons Learned

Internal Services continued to effectively support program areas through several initiatives in 2013–14.

Having successfully completed its Change Agenda Initiative—a four-year plan to modernize corporate management and improve program delivery—the CBSA reviewed its achievements and determined that the accomplishments should be used as a stepping stone for a longer-term change and improvement strategy. To support this, the CBSA developed a Strategic Framework that articulates the Agency's strategic goals and how they are linked to its vision and priorities. The Strategic Framework will help guide the development of the Agency's annual priorities and keep it on track to deliver on its mission, vision and mandate. It now serves as the foundation for the Agency's corporate and business planning processes.

To increasingly entrench service excellence across the spectrum of border services, in 2013–14, the areas of financial management, real property, security, and material management were trained on the “lean” methodology, which emphasizes the maximization of value through the reduction or elimination of non-value added activities. For example, working with Corrections Canada (CORCAN), the CBSA has developed an innovative solution to refurbish its small ports of entry at significantly reduced costs, including delivering on a new port of entry in Cornwall, in record time. This partnership is set to grow as the Agency designs a CORCAN/CBSA standard and replicates this model to other small and remote ports of entry. To support transformational major projects, in 2013–14, new project management frameworks and enterprise level tools were developed and implemented. This included strengthening and enhancing monitoring capabilities, rolling-out of a formal project management training program, and increasing confidence and predictability in the delivery of TBS-led major projects.

Key service standards and new mechanisms for client feedback were also improved in 2013–14. For example, the CBSA exceeded its 95 percent border wait time service standard (10-minutes on weekdays and 20- minutes on weekends and holidays) raising its performance to an average of 98 percent over the course of the year. The Agency's efforts to improve service standards also included the successful implementation of a series of reductions in response times to client calls to the Border Information Service, a toll-free information service for Canadians.

Also in 2013–14, the CBSA continued to strengthen and engage its workforce. Blueprint 2020, a vision for the transformation of Canada's Public Service, was launched with the goal of creating new opportunities for employees to participate in the building of a dynamic Agency. In addition, a new Agency Leadership and Management Development Framework was developed, which focuses on building leadership and management capacity across the Agency.

In 2013-14, the Agency continued to strengthen its management practices through the Core Management Strategy, focusing on the development and implementation of core training for the CBSA management cadre which was launched in October 2013. As of March 31, 2014, approximately 19 percent of managers and 40 percent of supervisors completed the required training, with the remainder of managers and supervisors to be trained in the next fiscal year. This creates a solid foundational base of management knowledge upon which to build our leadership skills.

In an effort to increase bilingual capacity within the Agency, an Official Languages (OL) Training Strategy was developed and implemented. The OL training strategy is intended to support the implementation and strengthen stewardship of the CBSA OL Program by providing timely, economical and effective OL training to meet legislative requirements within specified timeframes and in keeping with the CBSA training priorities. In 2013–14, over 850 CBSA employees were able to access OL training.

The successful introduction of a national Officer Induction Model (OIM) in 2012–13 was built upon this fiscal year with the introduction of the third and final component of the model, the Officer Induction Development Program. The OIM changed the Agency recruitment, training and development of border services officers from a regional process to a fully integrated model for national armed law enforcement service. Through the OIM, the Agency has increased its bilingual capacity at the frontline, appointing 75 bilingual officers to vulnerable areas. In addition, to support the strategy for the arming of frontline officers by 2016, the CBSA committed to training up to 1,500 officers in 2013–14. In total, 1,412 officers attended training with a success rate of 95 percent being maintained for the Duty Firearm Course. In 2013–14, a total of 194 officer trainees were appointed and placed in areas of operational need.

Finally, Information Management (IM) initiatives continued to make progress in 2013–14 with the addition of 4,000 users to Apollo, the Agency's branding of GCDOCS, the Government of Canada's standard for all electronic document and records management systems. The Agency also evolved its planning to adopt Shared Services Canada's new email system and practices. The Apollo implementation will be dovetailed with another business transformation project, the Email Transformation Initiative system. In addition, the Agency has updated its IM Policy and work continues with Library and Archives Canada to further update existing Record Disposition Authorities, specifically information shared between the CBSA and Citizenship and Immigration Canada.

Section III: Supplementary Information

Financial Statements Highlights

For financial reporting purposes, the activities of the CBSA have been divided into two sets of financial statements: Agency Activities and Administered Activities. The Agency Activities financial statements include those operational revenues and expenses which are managed by the CBSA and utilized in operating the organization. The Administered Activities financial statements report on tax and non-tax revenues, assets and liabilities administered on behalf of the federal, provincial and territorial governments. The purpose of the distinction between Agency Activities and Administered Activities is to facilitate, among other things, the assessment of the administrative efficiency of the CBSA in achieving its mandate.

Agency Activities

Canada Border Services Agency Condensed Statement of Operations and Departmental Net Financial Position (unaudited) For the Year Ended March 31, 2014 (\$ thousands)					
	2013–14 Planned Results	2013–14 Actual	2012–13 Actual	Difference (2013–14 actual minus 2013–14 planned)	Difference (2013–14 actual minus 2012–13 actual)
Total expenses	1,813,872	1,891,202	1,824,784	77,330	66,418
Total revenues	13,659	18,168	14,896	4,509	3,272
Net cost of operations before government fund- ing and transfers	1,800,213	1,873,034	1,809,888	72,821	63,146
Departmental net finan- cial position	277,241	476,736	335,603	199,495	141,133

The increase of \$66 million in total expenses from that of previous fiscal year mainly relates to: 1) an increase of \$32 million in Salaries and employee future benefits due to annual salary increments and retroactive salary expenses resulting from the new border services officer collective agreement signed on March 17, 2014; and 2) an increase of \$26 million in Professional and special services fees as a result of border modernization and *Beyond the Border Action Plan* planned project spending.

The change in net financial position is a result of the change in expenses, revenues and government funding and transfers.

Agency Activities

Canada Border Services Agency Condensed Statement of Financial Position (unaudited) As at March 31, 2014 (\$ thousands)			
	2013–14	2012–13	Difference (2013–14 minus 2012–13)
Total net liabilities	495,200	453,932	41,268
Total net financial assets	220,678	135,109 ⁴	85,569
Departmental net debt	274,522	318,823	(44,301)
Total non-financial assets	751,258	654,426	96,832
Departmental net financial position	476,736	335,603	141,133

The increase of \$41 million in total net liabilities is mainly attributable to an increase of \$79 million in salary and other accrued liabilities related to the new border services officer collective agreement signed on March 17, 2014. This is offset by a decrease of \$48 million in employee future benefits obligation attributable to payments of severance benefits during the 2013–14 year. The increase of \$86 million in total net financial assets is mainly attributable to an increase

⁴ The amount identified in the 2012–13 Condensed Statement of Financial Position (unaudited) is "137, 752." This amount was incorrectly recorded on this line as a result of changes in the format FY2011–12 in the financial statements. As a consequence, there was an official restatement of the 2012–13 Financial Statements.

of \$84 million in Due from Consolidated Revenue Fund (CRF), which is mainly due to timing differences between the charging of authority and the actual payment of cash for employee salaries. The increase of \$96 million in total non-financial assets is mainly related to new tangible capital assets that were constructed or put into production during the 2013–14 year. The change in net financial position reflects the changes in assets and liabilities.

Administered Activities

Canada Border Services Agency Condensed Statement of Administered Revenues (unaudited) For the Year Ended March 31, 2014 (\$ thousands)			
	2013-14 Actual	2012-13 Actual	Difference (2013-14 actual minus 2012-13 actual)
Tax revenues	26,903,108	25,593,064	1,310,044
Non-tax revenues	23,048	26,405	(3,357)
Bad debt expense	(29,212)	(35,895)	6,683
Net results	26,896,944	25,583,574	1,313,370

Note: The Canada Border Services Agency's Administered activities are not subject to produce Future oriented financial Statements. Therefore, no 2013-14 planned results are presented in this statement.

Total revenues reported within the administered activities financial statements were \$26,926 million for 2013-14, an increase of \$1,307 million (5.1 percent) over the total revenues of \$25,619 million for 2012-13. These results are supported by trade data from Statistics Canada which show a year over year increase in imports of 4.7 percent.

Administered Activities

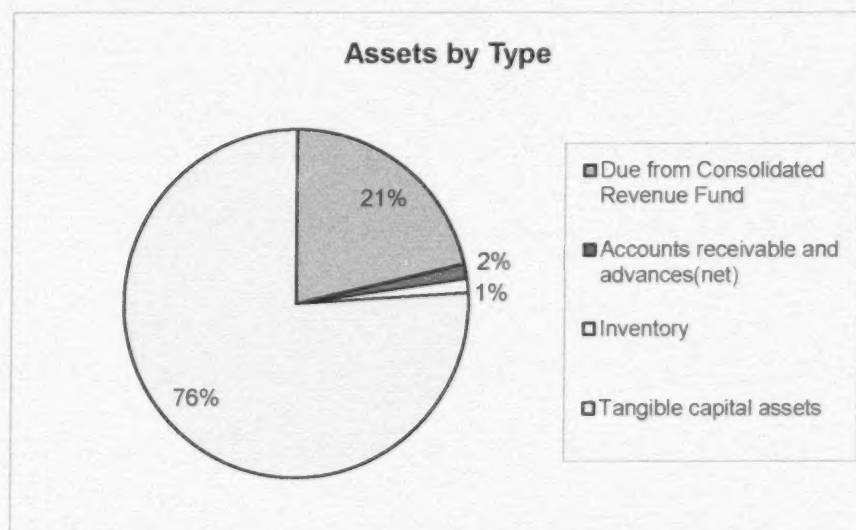
Canada Border Services Agency Condensed Statement of Administered Assets and Liabilities (unaudited) As at March 31, 2014 (\$ thousands)			
	2013-14	2012-13	Difference (2013-14 minus 2012-13)
Total administered assets	3,430,767	3,332,849	97,918
Total administered liabilities	233,574	288,197	(54,623)
Net amount due to the Consolidated Revenue Fund (CRF) of	3,197,193	3,044,652	152,541

the Government of Canada			
Total administered liabilities and net amount due to the CRF of the Government of Canada	3,430,767	3,332,849	97,918

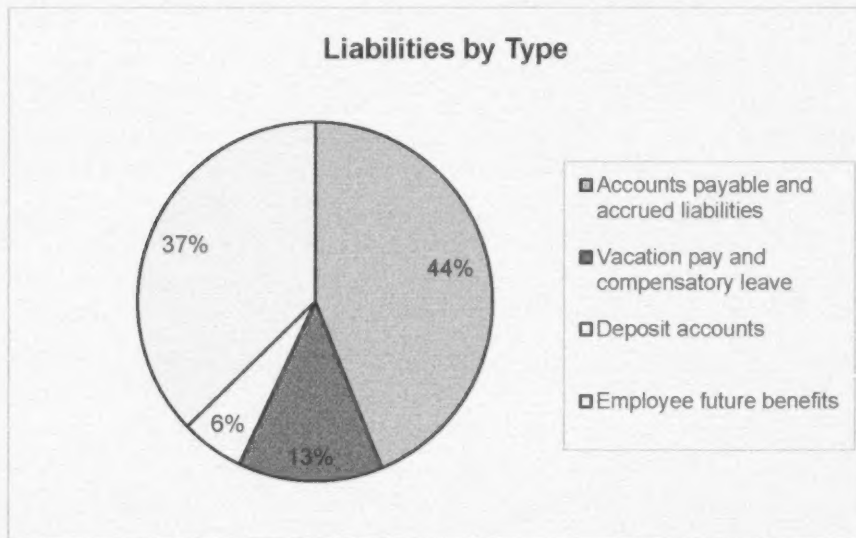
The total administered assets have shown a moderate deviation from the previously observed stable year over year trend, showing an increase in total assets of 2.9 percent over the total assets recorded in 2012–13. The increase in total asset is largely attributed to an increase in cash on hand.

The total administered liabilities have shown a decrease of 19 percent over the total liabilities recorded in 2012–13. The decrease in total liabilities is mainly attributed to a decrease in the accounts payable to other government departments and agencies. British Columbia ceased to be a harmonized sales tax (HST) province on April 1, 2013, which caused a decrease in the HST collected by the CBSA and payable to the Canada Revenue Agency at year-end.

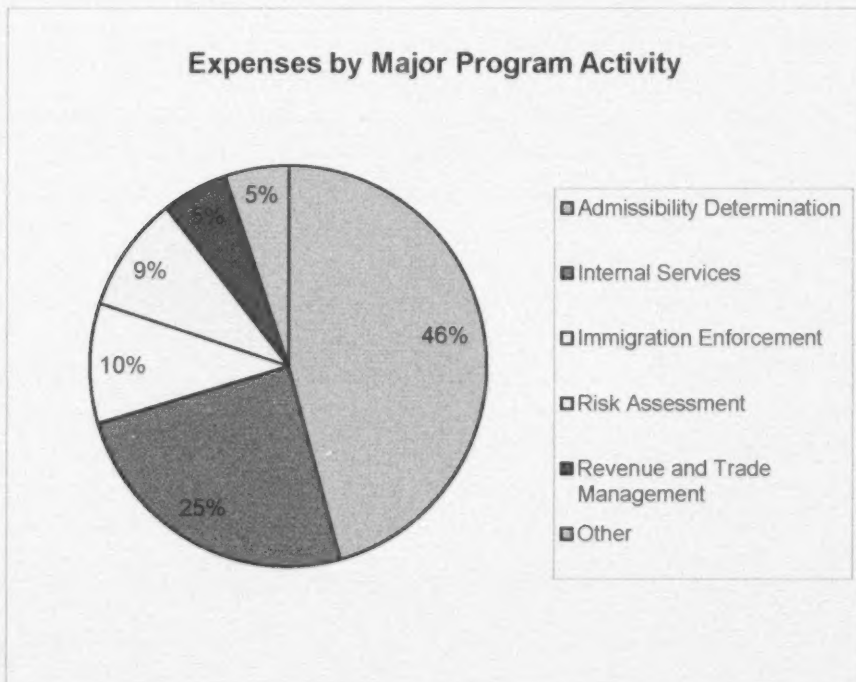
2013–14 Financial Highlights Charts – Agency Activities



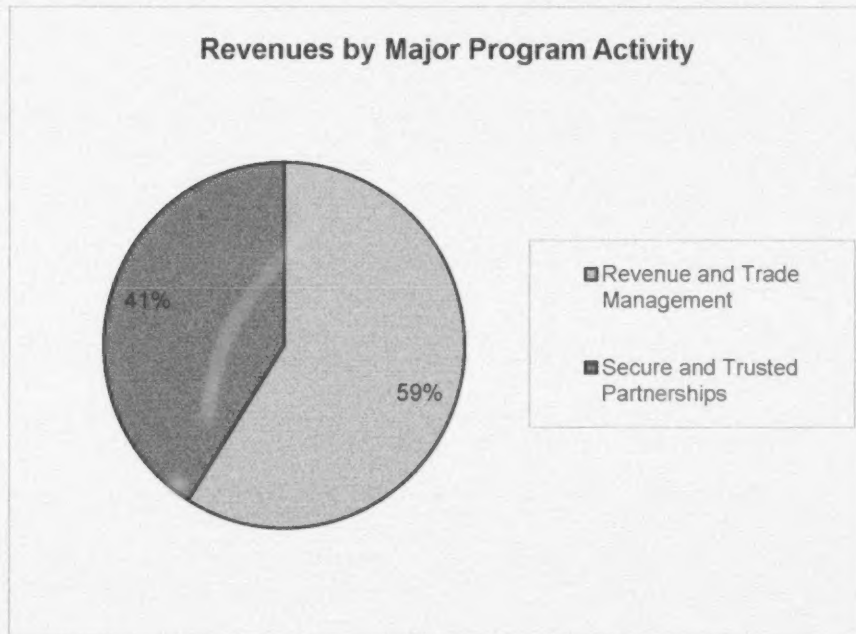
Tangible capital assets represent the largest portion at \$738 million (76 percent) of total assets.



Accounts payable and accrued liabilities represent the largest portion at \$216 million (44 per-cent) of total liabilities.



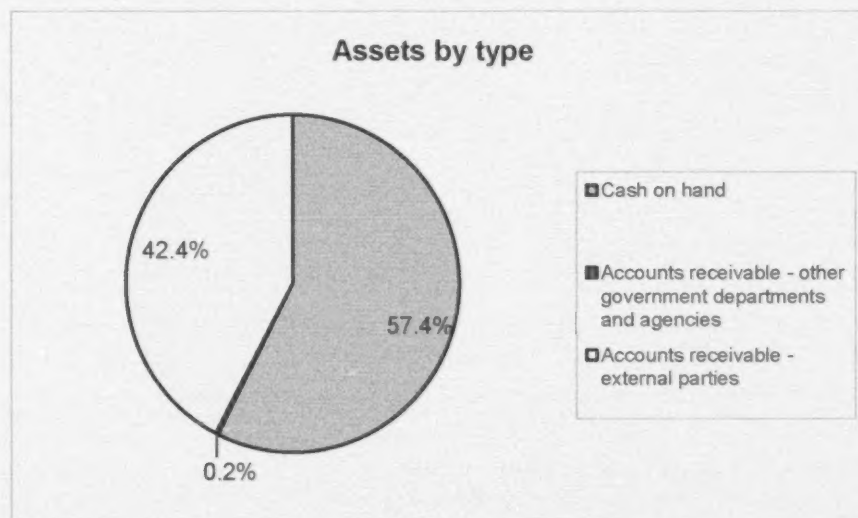
The program activities included in the category “Other” are: Secure and Trusted Partnerships, Criminal Investigations, and Recourse.



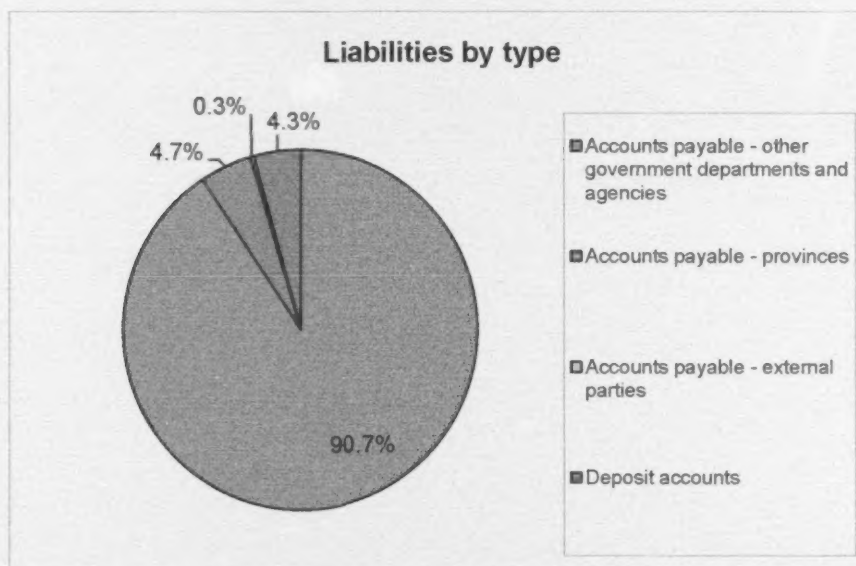
For Secure and Trusted Partnerships, the main source of revenue is from registration fees of NEXUS, a joint Canada-U.S. program that simplifies border crossings for pre-approved, low-risk travellers.

For Revenue and Trade Management, the revenues are from various services the Agency provides such as food inspection and other border services, collection of provincial tax and levies, and Detector Dog Learning Services.

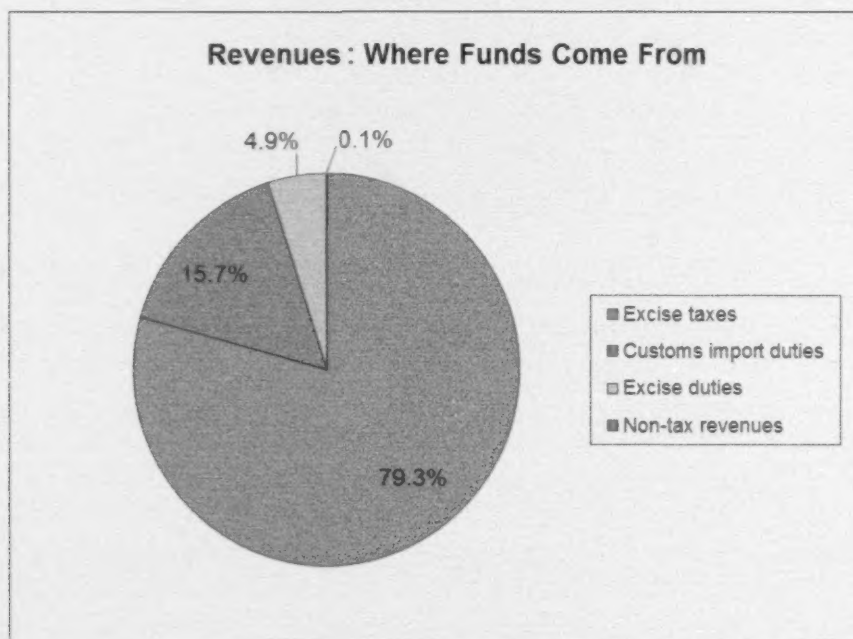
2013–14 Financial Highlights Charts – Administered Activities



Accounts receivable – external parties represents taxes and duties and other revenues not yet collected from external importers. Cash and accounts receivable – external parties represent the largest portion at \$3,423 million (99.8 percent) of total assets.



Amounts payable to other government departments and agencies represent the largest portion of liabilities at \$212 million (90.7 percent) of total liabilities, mainly consisting of taxes collected to be remitted to the CRA.



Most of the administered revenues, \$21,354 million (79.3 percent) were generated from excise taxes on imported goods.

Financial Statements

The CBSA's financial statements^{iv} listed in the *2013-14 Departmental Performance Report* can be found on the CBSA's website.

Supplementary Information Tables

The supplementary information tables^v listed in the *2013-14 Departmental Performance Report* can be found on the CBSA's website.

- ▶ Departmental Sustainable Development Strategy;
- ▶ Internal Audits and Evaluations;
- ▶ Response to Parliamentary Committees and External Audits;
- ▶ Sources of Respendable and Non-Respendable Revenue;
- ▶ Status Report on Transformational and Major Crown Projects;
- ▶ Status Report on Projects Operating With Specific Treasury Board Approval; and
- ▶ User Fees Reporting.

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the *Tax Expenditures and Evaluations*ⁱⁱⁱ publication. The tax measures presented in the *Tax Expenditures and Evaluations* publication are the sole responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

For more information on the CBSA and its activities, please visit the CBSA's website at <http://www.cbsa-asfc.gc.ca>.

Contact Information for General Inquiries

By telephone:

Within Canada: 1-800-461-9999

Outside Canada (long distance charges apply): 1-204-983-3500 or 1-506-636-5064

TTY within Canada (For those with hearing or speech impairments): 1-866-335-3237

By email:

Contact@cbsa.gc.ca

By mail:

Canada Border Services Agency
Ottawa, ON
Canada
K1A 0L8

Appendix: Definitions

appropriation: Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures: Include operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report: Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Reports on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent: Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes: A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure: A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures: Include net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance: What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator: A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting: The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending: For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plans: The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities: Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program: A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

results: An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

Program Alignment Architecture: A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities: Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

Strategic Outcome: A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program: A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target: A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

whole-of-government framework: Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

- i. Whole-of-government framework, <http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx>
- ii. *Public Accounts of Canada 2014*, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iii. *Tax Expenditures and Evaluations* publication, <http://www.fin.gc.ca/purl/taxexp-eng.asp>
- iv. The CBSA's financial statements listed in the 2013-14 Departmental Performance Report can be found on the Canada Border Services Agency's website, <http://cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2013-2014/index-eng.html>
- v. The supplementary information tables listed in the 2013–14 Departmental Performance Report can be found on the CBSA's website, <http://cbsa-asfc.gc.ca/agency-agence/reports-rapports/dpr-rmr/2013-2014/index-eng.html>